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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

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THIRTEENTH YEAR OF PUBLICATION

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THE CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

THIRTEENTH YEAR OF PUBLICATION—1932 ISSUE

FOREWORD

The Institute presents herewith the Thirteenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend financial affairs are taking in any given municipality.

We have this year again combined in the first installment what used to make up the first and second installments, and that without any delay in the issue date. This has been made possible by the more prompt return of the information requested and by the co-operation of officials. The fact that information of this character is available so much earlier in the year than previously was the case, the Institute believes, speaks well for the progress being made by Canadian municipalities in accounting and reporting. In the opinion of the Institute it also has an important bearing on the regulation of financial affairs within each municipality concerned, inasmuch as the experience of the previous year is a valuable guide in working out the programme of the current year, and should therefore be at hand early in the year if the greatest benefit is to be derived from its use. The Institute is glad to be able to offer this speeding up of service to its subscribers. The information is not entirely complete in all cases, but as much of the missing data as it is possible to obtain will be sent with supplementary issues. The policy of sending to subscribers mimeographed sheets containing advance information was also continued this year.

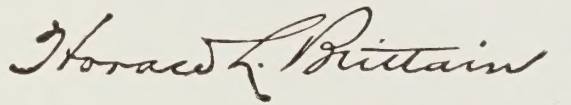
Statistics for Quebec Municipalities with a population from 2,000-10,000 and also for the smaller urban municipalities in the Dominion will be issued as soon as complete. Much of this material is at hand at present, and the Institute will be glad to supply any subscriber with any material available, upon request. If subscribers will turn to pages 33 and 38 to 42 inclusive, of the Twelfth (1931) Edition, they will notice that much of the information is as at December 31st, 1931.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The manner in which taxes are being paid is an important factor in sizing up the situation. That this is true has been illustrated by the fact that the majority of Canadian municipalities which have been and are in financial difficulties have given warning of conditions through their heavy tax arrears. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

1105 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1932.



Director.

Citizens' Research Institute of Canada

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census 1911	1921	1931	Area in Square Miles Census 1921	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	Per Capita	TAXES LEVIED 1931 Amount	Per Capita	1931 TAX LEVY UNPAID At Dec. 31st, 1931 Amount	Per Capita	% of 1931 Levy	ACCUMULATED TAX ARREARS (Inc. 1931 taxes unpaid) Amount	Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY Amount	Per Capita
BRITISH COLUMBIA																	
New Westminster	13,199	14,495	17,524	5.4	$3,883,016	$221.59	$ 9,134,254	$ 521	$ 591,408	$33.75	$ 74,764	$ 4.27	12.7%	$ 162,288	$ 9.26	$ 291,703	$16.65
North Vancouver	?	7,652	8,510[7]	4.9	1,980,583	232.74	10,736,609	1,262	445,410	52.34	109,648	12.88	24.6%	167,461	19.68	698,474	82.08
Vancouver	100,401	117,217	246,593	50.1	54,044,158	219.17	269,751,714	1,094	12,674,490	51.40	2,092,165	8.49	16.5%	3,105,028	12.59	1,329,531[4]	5.39
Victoria	31,660	38,727	39,082	7.2	8,957,386	229.20	59,062,774	1,511	1,816,023	46.47	241,620	6.18	13.3%	532,464	13.62	1,670,758	42.75
Burnaby Dist.	13,000	15,000	25,564	35.0	2,787,605	109.02	10,379,321[5]	406	720,046	28.17	165,729	6.48	23.0%	248,503	9.72	1,150,827	45.02
ALBERTA																	
Calgary	43,703	63,305	83,761	40.5	12,749,338	152.21	66,102,934	789	4,089,697	48.83	722,982	8.63	17.7%	919,986	10.98	3,551,056	42.40
Edmonton	31,064	58,821	79,197	42.5	21,865,508	276.09	66,496,485	840	4,285,289	54.11	821,800	10.38	19.2%	1,314,219	16.59	4,130,797	52.16
Lethbridge	9,035	11,097	13,489	10.8	1,756,772	130.24	10,548,630	782	563,962	41.81	123,876	9.18	22.0%	208,073	15.43	569,080[3]	42.19
Medicine Hat	5,608	9,634	10,300	17.0	2,136,692	207.45	10,330,770	1,003	423,173	41.08	151,370	14.70	35.8%	1,224,501[6]	118.88	737,693[6]	71.62
SASKATCHEWAN																	
Moose Jaw	13,823	19,285	21,299	15.2	2,624,214	123.21	20,573,300	966	1,077,290	50.58	415,252	19.50	38.5%	607,254	28.51	2,207,402[2]	103.64
Regina	30,213	34,432	53,209	13.2	8,253,672	155.11	46,387,655	872	2,566,680	48.24	649,330	12.20	25.3%	684,082	12.86	554,230	10.42
Saskatoon	12,004	25,739	43,291	12.5	8,308,493	191.92	34,670,600	801	1,760,307	40.66	545,600	12.63	31.1%	565,833	13.07	205,904[1]	4.76
MANITOBA																	
Brandon	13,839	15,397	17,082	9.0	1,218,297	71.32	13,599,085	796	616,010	36.06	196,084	11.48	31.8%	386,378	22.62	1,000,024	58.54
St. Boniface	7,483	12,821	16,305	17.6	3,737,504	229.22	13,234,580	812	844,410	51.79	347,976	21.34	41.2%	478,735	29.36	1,364,103	83.66
Winnipeg	136,035	179,087	218,785	23.2	16,418,852	75.05	237,407,160	1,085	10,957,896	50.09	3,061,016	13.99	27.9%	4,818,701	22.02	2,289,381	10.46

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

[1] After deduction of reserve of $684,600.
[2] Large reserve against this.
[3] Reserve against this of $502,896.
[4] After deduction of reserve of $698,577.
[5] Not inclusive of taxable improvements to value of $12,255,847, which are not taxed.
[6] Reserve for uncollected taxes is $666,220 and tax sale certificate transferred amounts to $386,341, leaving a net of $909,633.
[7] City's estimate, 10,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate — Amount	Schools: Separate — Amount	Schools: Combined Per Capita	Local Improvements — Owner's Share — Amount	TOTAL GROSS (b) DEBENTURE DEBT — Amount	TOTAL GROSS (b) DEBENTURE DEBT — Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND — Amount	TOTAL SINKING FUNDS ON HAND — Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) — Amount	NET TOTAL DEBENTURE DEBT — Per Capita	FLOATING DEBT — Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT — Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
BRITISH COLUMBIA														
New Westminster	$ 599,000	$	$34.18	$1,127,369	$6,848,895[10]	$390.83	39.1%	$1,918,412	$109.47	$4,930,483	$281.36	$ 80,000	$ 62,981	$616,019
North Vancouver	566,030	.....	66.51	573,781	3,642,932[5]	428.08	42.8%	881,630	103.60	2,761,302	324.48	71,628	305,382	267,536
Vancouver	10,548,176	.....	42.78	8,418,843	73,550,956[2]	298.27	29.8%	14,473,164	58.69	59,077,802	239.58	3,549,963	1,834,875	2,606,713
Victoria	1,354,949	.....	34.67	75,287	16,141,215[6]	413.01	41.3%	3,741,050	95.72	12,400,165	317.29	1,245,559[7]	?	52,529
Burnaby Dist.	488,340	.....	19.10	465,850	3,794,452[4]	148.43	14.8%	386,268	15.11	3,408,184	133.32	232,450	397,940	43,305
ALBERTA														
Calgary	3,061,783	138,833	38.21	5,500,767	30,996,933	370.06	37.0%	11,740,860	140.17	19,256,073	229.89	1,389,000	1,200,000	3,050,000*x*
Edmonton	3,678,700	473,067	52.42	4,573,302	42,076,881	531.29	53.1%	14,354,451	181.25	27,722,430	350.04	1,000,000	483,766	2,489,298
Lethbridge	315,850	63,750	28.14	508,278	4,285,942	317.74	31.8%	1,607,870	119.20	2,678,072	198.54	.....	99,000	159,788
Medicine Hat	231,967	?	22.52	306,941	4,257,686	413.37	41.3%	1,105,880	107.37	3,151,806	306.00	.....	110,911	145,788
SASKATCHEWAN														
Moose Jaw	698,448	36,775	34.52	872,517	6,820,305	320.22	32.0%	2,514,425	118.05	4,305,880	202.17	61,943	430,226	421,590
Regina	2,769,717	285,846	57.43	2,600,437	18,303,466[3]	343.99	34.4%	5,386,061	101.23	12,917,405	242.76	[3]	562,981	794,708
Saskatoon	2,702,283	221,807	67.54	2,831,089	15,911,165	367.54	36.7%	4,888,417	112.92	11,022,748	254.62	446,833	341,439	999,990
MANITOBA														
Brandon	794,000	.....	57.02	790,280	4,191,375	245.37	24.5%	2,342,928	137.16	1,848,447	108.21	80,700	515,887	556,466
St. Boniface	208,618	.....	12.79	951,590	5,735,518[9]	351.76	35.2%	886,980[8]	54.40	4,848,538	297.36	69,254	417,163[8]	634,568
Winnipeg	10,025,000	.....	45.82	12,694,040	79,707,840[1]	364.32	36.4%	26,311,824	120.26	53,396,016	244.06	?	?	6,858,731

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.

[1] Includes $12,190,060, being share of Greater Winnipeg Water District net debt.

[2] Includes $4,953,464, being share of net debt of Vancouver and District Sewage and Drainage Board, but does not include debt of $4,000,000 of Greater Vancouver Water District, against which there is a sinking fund of $172,046—this undertaking usually carries all debt charges. Unsold bonds to extent of $4,323,187 not included.

[3] Includes $1,240,000 unsold debentures, against which bank loans outstanding are $741,628.

[4] Includes $415,486, being share of net debt of Vancouver and District Sewage and Drainage Board.

[5] In addition has guaranteed bonds of the Burrard Inlet Tunnel and Bridge Co. to extent of $292,500, which Company has gone into voluntary liquidation.

[6] Includes $375,887 unsold bonds, but not $678,000 guaranteed bonds.

[7] Mortgage and balance of purchase price of Goldstream Water Works System expropriated during 1925.

[8] Not inclusive of loan owing by City to sinking fund of $1,072,546.

[9] Includes $655,504, being share of Greater Winnipeg Water District net debt.

[10] Includes $26,980, being share of net debt of Vancouver and District Joint Sewage and Drainage Board, but not $600,000 bonds guaranteed as to interest only. Also includes an amount of over $900,000 previously taken as cancelled debentures. Sinking fund increased proportionately.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 60,300	$	$1,382,800	$78.91	$ 335,333	$1,047,467	$59.77	$ 30,719S	$ 62,933S	$	$ .....
North Vancouver	676,500	.....	.....	46,150	281,000*f*	1,003,650	117.94	222,931	780,719	91.74	?	.....	.....	59,131S*f*
Vancouver	6,106,554[2]	.....	.....	302,945	.....	6,409,499	25.99	1,375,855	5,033,644	20.41	16,982D	.....	.....	.....
Victoria	3,986,311	.....	.....	102,500	.....	4,088,811	104.62	646,032	3,442,779	88.09	22,469S	.....	.....	.....
Burnaby District	665,077	.....	.....	18,000	.....	683,077	26.72	61,958	621,119	24.30	29,419D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	3,037,872	2,815,097	.....	.....	11,027,900	131.66	4,521,165	6,506,735	77.68	5,608S	55,653S	88,867D	.....
Edmonton	3,304,567	3,162,409	2,987,265	.....	2,413,404*t*	11,867,644	149.85	6,010,722	5,856,922	73.95	89,720S	330,948S	31,232D	125,062S*t*
Lethbridge	425,854	731,757	456,171	.....	.....	1,613,782	119.64	692,482	921,300	68.30	11,807S	62,439S	28,547D	.....
Medicine Hat	1,017,355	521,053	.....	.....	436,798*g*	1,975,206	191.77	960,092	1,015,114	98.55	4,206S	46,881S	.....	85,748S*g*
SASKATCHEWAN														
Moose Jaw	1,432,442	1,223,651[3]	.....	.....	.....	2,656,093	124.71	974,427	1,681,666	78.96	12,677S	.....	.....	.....
Regina	2,183,530	2,380,475	2,004,018	.....	.....	6,608,023	124.19	1,944,290	4,663,733	87.65	52,747S	272,611S	112,189D	.....
Saskatoon	881,257	2,181,447	1,376,419	.....	.....	4,439,123	102.54	1,724,868	2,714,255	62.70	41,983S	205,577S	82,294D	.....
MANITOBA														
Brandon	755,000	.....	450,000	.....	.....	1,205,000	70.54	574,850	630,150	36.89	9,058S	.....	32,408D	.....
St. Boniface	680,000	.....	.....	.....	655,504[4]	1,335,504	81.91	224,468	1,111,034	68.14	23,068S	.....	.....	.....
Winnipeg	6,680,757	23,727,000	.....	2,650,000	13,690,060[1]	46,747,817	213.67	9,770,653	36,977,164	169.01	74,065S	138,303S	.....	15,525S

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas. *t* Telephones.
f Ferries.
[1] Central heating, $1,500,000, and balance is share of Greater Winnipeg Water District net debt.
[2] Does not include Greater Vancouver Water Works debt (see note 2, page 3).
[3] Plant has been sold.
[4] Share of Greater Winnipeg Water District net debt.

S Surplus.
D Deficit.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census 1911	1921	1931	Area in Square Miles Census 1921	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	Per Capita	TAXES LEVIED 1931 Amount	Per Capita	1931 TAX LEVY UNPAID At Dec. 31st, 1931 Amount	Per Capita	% of 1931 Levy	ACCUMULATED TAX ARREARS (Inc. 1931 taxes unpaid) Amount	Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY Amount	Per Capita
ONTARIO																	
Belleville	9,876	12,206	13,790	2.8	$2,199,321	$159.49	$10,218,636	$ 741	$ 576,950	$41.84	$ 107,408	$ 7.79	18.6%	$ 174,929	$12.69	$	$ .....
Brantford	23,132	29,440	30,107	4.9	2,582,268	85.77	27,807,000	924	1,296,124	43.05	180,528	6.00	13.9%	253,000	8.40	48,000	1.59
Cornwall	6,598	7,419	11,126	1.0	651,951	58.60	9,337,410	839	274,589	24.68	65,722	5.91	23.9%	79,402	7.14	.....	.....
Chatham	10,770	13,256	14,569	2.2	904,425	62.08	14,347,771	985	587,613	40.33	139,897	9.60	23.8%	185,230	12.71	?	.....
East Windsor	.....	5,870	14,251	2.6	4 . . 3,331	295.64	21,693,590	1,522	1,106,290	77.63	536,666	37.66	48.5%	845,577	59.33	2,591	.18
Fort William	16,499	20,541	26,277	15.4	3,147,903	119.79	32,857,156	1,250	1,373,784	52.28	?	.....	.....	279,113	10.62	347,708	13.23
Galt	10,299	13,216	14,006	2.5	1,782,871	127.29	11,274,405	805	565,512	40.38	71,070	5.07	12.6%	157,936	11.28	.....	.....
Guelph	15,175	18,128	21,075	4.9	1,567,871	74.40	14,200,385	674	850,527	40.36	187,969	8.92	22.1%	310,984	14.76	.....	.....
Hamilton	81,969	114,151	155,547	12.1	18,811,705	120.94	169,835,370	1,092	6,477,568	41.64	791,617	5.09	12.2%	1,283,204	8.25	94,697	.61
Kingston	18,874	21,753	23,439	3.3	2,249,086	95.96	19,455,071	830	898,462	38.33	35,000	1.49	3.9%	39,630	1.69	.....	.....
Kitchener	15,196	21,763	30,793	4.4	3,461,545	112.42	26,844,578	872	1,273,092	41.34	97,398	3.16	7.6%	137,703	4.48	10,482	.34
London	46,300	60,959	71,148	10.0	7,785,971	109.43	86,817,764	1,220	3,667,601	51.55	547,979	7.70	14.9%	733,981	10.32	111,261	1.56
Niagara Falls	9,248	14,764	19,046	2.6	2,679,713	140.70	18,636,048	978	989,023	51.93	286,390	15.04	29.0%	434,101	22.79	12,942	.68
North Bay	7,737	10,692	15,528 [4]	3.3	2,346,889	151.14	8,893,812	573	561,139	36.14	85,835	5.53	15.3%	125,273	8.07	.....	.....
Oshawa	7,436	11,940	23,439	3.4	3,602,497	153.70	16,901,650	721	954,082	40.70	260,000*x*	11.09	27.2%*x*	458,485	19.56	1,410	.06
Ottawa	87,062	107,843	126,872	6.4	13,312,573	104.93	158,572,852	1,250	6,002,748	47.31	541,647	4.27	9.0%	716,409	5.65	106,457	.84
Owen Sound	12,558	12,190	12,839	4.5	1,028,883	80.14	8,891,207	693	473,049	36.84	41,119	3.20	8.7%	57,781	4.50	.....	.....
Peterborough	18,360	20,994	22,327	4.4	2,205,528	98.77	24,835,934	1,112	1,002,012	44.88	88,493	3.96	8.8%	120,921	5.41	5,498	.25
Port Arthur	11,220	14,886	19,818	13.6	1,933,816	97.59	27,728,950	1,399	1,167,667	58.92	191,176 [9]	9.65	16.4%	375,881 [9]	18.97	884,662	44.64
St. Catharines	12,484	19,881	24,753 [5]	3.7	2,427,900	98.09	24,725,430	999	1,182,152	47.76	172,656	6.98	14.6%	278,282	11.24	100,330	4.05
St. Thomas	14,054	16,026	15,430	2.8	1,464,918	94.93	17,019,913	1,103	596,896	38.68	115,815	7.51	19.4%	209,372	13.57	.....	.....
Sandwich	2,302	4,415	10,715	3.1	3,200,228	298.66	15,986,462	1,492	789,655	73.70	354,655	33.10	44.9%	633,196	59.09	47,281	4.41
Sarnia	9,947	14,877	18,191	2.5	1,107,667	60.89	18,858,822	1,037	716,841	39.41	166,529	9.15	23.2%	302,000	16.60	29,000	1.59
Sault Ste. Marie	14,920	21,092	23,082	7.6	1,943,205	84.18	20,524,633	889	853,862	36.99	171,968	7.45	20.1%	278,466	12.06	222,629	9.65
Stratford	12,946	16,094	17,742	4.4	1,694,740	95.52	15,276,098	861	705,286	39.75	?	?	?	259,818	14.64	.....	.....
Sudbury	4,150	8,621	18,518 [6]	4.0	3,261,524	176.12	12,899,467 [7]	697	547,721	29.58	161,304	8.71	29.4%	219,574	11.86	7,894	.43
Timmins	.....	3,843	14,200	1.6	1,010,832	71.19	6,546,829	461	433,641	30.54	123,875	8.72	28.6%	182,753 [2]	12.87	7,967	.56
Toronto	376,538	521,893	631,207	32.3	87,221,766	138.19	1,048,377,649	1,661	36,914,953	58.48	6,279,472	9.95	17.0%	8,022,994	12.71	152,788	.24
Walkerville	3,302	7,059	10,105	1.6	2,680,653	265.28	16,825,827	1,665	800,622	79.23	119,674	11.84	14.9%	193,980	19.20	.....	.....
Welland	5,318	8,654	10,709	1.7	1,315,737	122.86	9,668,776	903	449,242	41.95	89,343	8.34	19.9%	156,300	14.60	19,002	1.77
Windsor	17,829	38,591	63,108	4.9	11,616,378	184.07	89,209,650	1,414	4,017,582	63.66	1,584,192	25.10	39.4%	2,547,206	40.37	.....	.....
Woodstock	9,320	9,935	11,395	2.4	774,507	67.97	7,744,797	680	371,717	32.62	16,600	1.46	4.5%	25,974	2.28	545	.05
York Twp. ||	?	?	62,978 [3]	7.9	12,137,149	192.72	26,690,647	424	2,973,123	47.21	1,050,099	16.67	35.3%	1,658,804	26.34	110,648	1.76
Twp. of E. York ||	.....	.....	33,030	5.8	5,544,109	167.85	14,731,466	446	1,348,761	40.83	486,366	14.72	36.1%	666,455	20.18	20,849	.63
Scarborough Twp. ||	4,663	9,406	20,682	63.7	2,910,244	140.72	7,669,135	371	813,720	39.34	381,176	18.43	46.8%	675,893	32.68	120,809	.....
Etobicoke Twp. ||	5,558	10,463	12,276 [8]	42.4	1,826,351 [8]	148.77	6,394,029 [8]	521	522,184	42.54	169,047	13.77	32.4%	448,054	36.50	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

|| Organized as a Township, although mainly or partly suburban in character.

[2] Reserve against this of $55,352.

[3] Assessor's figure.

[4] Assessor's figure, 16,236.

[5] Assessor's figure, 26,192.

[6] Assessor's figure, 19,631.

[7] Figures for 1932 assessment.

[8] Long Branch has been made a separate municipality, population 3,962, assessment $1,524,442, both of which were included in 1930 figures for Etobicoke. Part of Etobicoke's debt has also been assumed by Long Branch.

[9] Not inclusive of electric light arrears added to roll.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Other than Separate	Separate	Combined Per Capita	Owner's Share										
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO														
Belleville	$ 965,804	$	$70.04	$ 943,859	$3,532,062	$256.13	25.6%	$ 900,274	$65.28	$2,631,788	$190.85	$238,097	$ 57,000	$300,000x
Brantford	733,916	?	24.38	932,260	5,632,063 [1]	187.07	18.7%	1,452,993	48.26	4,179,070	138.81	125,000	130,000	314,540
Cornwall	246,661	.....	22.17	385,759 [2]	782,272	70.31	7.0%	.....	.....	782,272	70.31	.....	603	.....
Chatham	174,108	.....	11.95	437,338 [2]	1,216,225	83.48	8.3%	.....	.....	1,216,225	83.48	.....	90,000	.....
East Windsor	881,019	755,873	114.86	1,721,300	4,854,232 [3]	340.62	34.1%	6,208	.44	4,848,024	340.18	598,000	805,000	6,208
Fort William	1,842,525	?	70.12	1,312,000x	9,069,014 [12]	345.13	34.5%	4,210,048	160.22	4,858,966	184.91	.....	101,950	.....
Galt	417,231	.....	29.79	580,868	3,148,419	224.79	22.5%	896,342	64.00	2,252,077	160.79	48,669	147,690	138,699
Guelph	632,989	.....	30.03	1,557,516 [2]	4,011,973	190.37	19.0%	1,922,278	91.21	2,089,695	99.16	30,004	353,076	748,254 [2]
Hamilton	5,211,066	450,000	36.39	2,222,125	29,233,510	187.94	18.8%	4,167,773	26.79	25,065,737	161.15	3,746,726	1,748,136	.....
Kingston	410,881	.....	17.53	702,780	3,704,032 [18]	158.03	15.8%	1,184,829	50.55	2,519,203	107.48	?	?	302,000x
Kitchener	1,005,561	205,038	39.31	847,840	4,354,665	141.42	14.1%	.....	.....	4,354,665	141.42	600,000	121,180	.....
London	2,902,307	149,500	42.89	1,188,011	13,208,094 [17]	185.64	18.6%	1,791,245	25.18	11,416,849	160.46	422,752	802,132	.....
Niagara Falls	543,857	.....	28.55	826,893	3,831,480 [9]	201.17	20.1%	.....	.....	3,831,480	201.17	175,000	520,000	.....
North Bay	598,554	125,045	46.60	544,060	2,764,885	178.06	17.8%	.....	.....	2,764,885	178.06	326,869	225,853	.....
Oshawa	1,080,170	.....	46.08	1,366,311	5,048,796	215.40	21.5%	.....	.....	5,048,796	215.40	147,000	169,204	.....
Ottawa	3,976,445	510,700	35.37	4,088,656 [2]	22,272,490	175.55	17.5%	5,662,327	44.63	16,610,163	130.92	4,046,077	740,277	1,059,727 [2]
Owen Sound	289,000	8,500	23.17	289,073	1,890,836	147.28	14.7%	814,455	63.44	1,076,381	83.84	.....	.....	113,002
Peterborough	886,710	.....	39.71	611,465	5,080,566	227.55	22.7%	1,627,948	72.91	3,452,618	154.64	213,419	108,895	229,680
Port Arthur	1,216,170	?	61.37	1,423,959	7,390,036 [16]	372.90	37.3%	3,933,146	198.46	3,456,890	174.44	190,000	478,150	1,106,358
St. Catharines	810,839	.....	32.76	1,183,017	4,263,604 [10]	172.25	17.2%	1,207,485	48.78	3,056,199	123.47	.....	50,000	420,961
St. Thomas	369,989	.....	23.98	356,883	1,999,644	129.59	13.0%	29,744	1.93	1,969,900	127.66	46,000	175,000	.....
Sandwich	755,713	304,538	98.95	1,985,069 [2]	3,603,763 [5]	336.33	33.6%	.....	.....	3,603,763	336.33	127,000	528,191	.....
Sarnia	521,133	.....	28.65	160,634	2,536,677	139.45	13.9%	2,000	.11	2,534,677	139.34	227,533	335,481	.....
Sault Ste. Marie	1,269,030	?	54.98	851,389	4,040,829 [4]	175.06	17.5%	1,723,930	74.69	2,316,899	100.37	175,000	134,480	405,469
Stratford	532,200	70,000	33.94	983,666	3,624,748	204.30	20.4%	1,344,057	75.76	2,280,691	128.54	33,516	350,000	513,000x
Sudbury	414,122	373,433	42.53	1,180,046	3,893,833 [11]	210.27	21.0%	13,664	.74	3,880,169	209.53	310,785 [14]	250,000	.....
Timmins	529,443	184,534	50.28	148,168	1,222,324	86.08	8.6%	.....	.....	1,222,324	86.08	75,000	145,000	.....
Toronto	26,635,953	2,415,000	46.02	16,762,233	190,454,040 [6]	301.73	30.2%	23,950,117	37.94	166,503,923	263.79	.....	.....	57,454
Walkerville	1,111,746	.....	110.02	783,929	3,416,585 [7]	338.11	33.8%	.....	.....	3,416,585	338.11	256,187	294,800	.....
Welland	600,620	.....	56.09	325,983	2,392,769	223.43	22.3%	497,584	46.46	1,895,185	176.97	145,349	.....	58,000
Windsor	4,393,904	1,173,861	88.23	2,809,412	15,772,688 [8]	249.93	25.0%	201,084	3.19	15,571,604	246.74	572,391	2,765,900	.....
Woodstock	167,087	.....	14.66	235,595	1,259,278	110.51	11.0%	361,249	31.70	898,029	78.81	.....	115,000	45,826
York Twp.	3,486,311	.....	55.36	7,281,286 [2]	14,490,385	230.09	23.0%	.....	.....	14,490,385	230.09	3,982,779	578,205	.....
Twp. of E. York	1,669,365	.....	50.54	1,465,233	6,009,763	181.95	18.2%	.....	.....	6,009,763	181.95	422,743	.....	.....
Scarborough Twp.	873,634	.....	42.24	2,114,390 [2]	4,172,954	201.77	20.2%	.....	.....	4,172,954	201.77	112,000	998,247	.....
Etobicoke Twp.	872,402	.....	71.07	935,843 [2]	3,097,896 [15]	252.35	25.2%	.....	.....	3,097,896 [15]	252.35	100,000	210,363	.....

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Includes $400,000 unsold bonds, but not $60,000 guaranteed bonds.

x Approximate.

[2] Total for local improvements.

[3] Includes $231,008, being share of Essex Border Utilities debt, but not $485,724 guarantee for Street Railway, against which deficit payable by the municipality is $36,326, or $994,985 joint liability with Walkerville for water works, which is self-supporting.

[4] Includes $85,000 unsold bonds, but not $45,000 guaranteed bonds for hospital.

[5] Includes $193,809, being share of Essex Border Utilities debt, but not $747,607 Street Railway guarantee, which has a deficit claim of $74,419 against the municipality. Debenture coupons due and unpaid to the extent of $11,787.

[6] Does not include guaranteed bonds of $23,958,000, made up as follows: Harbour, $23,248,000, mostly carried by taxation; Toronto Housing Co., Ltd., $690,000; Industrial School, $20,000.

[7] Includes $193,289, being share of Essex Border Utilities debt, but not $759,593 Street Railway guarantee, which has a deficit claim of $77,727, or joint liability with East Windsor for water commission, amounting to $994,985, which had a surplus on operation of $16,931.

[8] Includes $836,913, being share of Essex Border Utilities debt, but not guarantee for Street Railway of $2,895,772, or $354,488 for W.E. & L.S. Railway, both of which had operating deficits.

[9] Includes $198,316 unsold bonds.

[10] Not including hospital guarantee of $94,500.

[11] Includes $593,849 bonds issued April, 1932, but unsold May, 1932, but does not include guarantee of $75,000 for Sudbury-Copper Cliff Street Railway bonds.

[12] Includes $400,000 unsold bonds. In addition, bonds to extent of $293,612 guaranteed.

[14] As at May, 1932.

[15] Of this debt, $944,700 has been assumed by Long Branch, which became a separate municipality, but the division of this debt according to purpose is at present unknown to the Institute.

[16] Not inclusive of guaranteed bonds of $390,000.

[17] Includes $361,591 unsold debentures, but not Western Fair guarantee of $180,000.

[18] Includes $99,500 unsold bonds.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 96,606	$ 64,000	$	$	$ 231,755 [1] g	$ 392,361	$28.45	$ 40,106	$ 432,467	$31.36	$ 28,830S	$	$	$ [1] g
Brantford	1,138,639	409,500	364,000	121,030	.....	2,033,169	67.53	436,367	1,596,802	53.04	8,042S	35,054S	32,752D	.....
Cornwall	130,321	.....	.....	.....	.....	130,321	11.71	.....	130,321	11.71	18,738S	.....	.....	.....
Chatham	34,697	277,103	.....	.....	.....	311,800	21.40	.....	311,800	21.40	9,329S	3,463S	.....	.....
East Windsor	[2]	111,804	[3]	291,881	231,008 [4]	634,693	44.54	.....	634,693	44.54	16,931S	15,369S	.....	.....
Fort William	1,635,575	415,500	1,229,000	?	175,000t	3,455,075	131.49	1,744,012	1,711,063	65.12	21,452S	11,214S	76,479D	36,480St
Galt	340,884	385,107	.....	14,037	.....	740,028	52.84	270,822	469,206	33.50	5,978S	8,326S	.....	.....
Guelph	326,280	122,820	142,272	138,457	171,000r	900,829	42.74	379,005	521,824	24.76	17,693S	44,962S	29,649D	40,186Sr
Hamilton	4,632,280	3,474,311	.....	214,095	.....	8,320,686	53.49	2,066,654	6,254,032	40.21	188,072S	19,082S	.....	.....
Kingston	17,000	439,850 [12]	.....	.....	[12]	456,850	19.49	186,733	270,117	11.52	6,995S	?	.....	?
Kitchener	229,619	380,983	202,462	80,055	.....	893,120	29.00	.....	893,120	29.00	23,420S	41,296S	1,000S	15,089Sg
London	1,137,744	1,073,664	.....	409,995	1,756,732 [13]	4,378,135	61.54	747,267	3,630,868	51.03	141,039S	93,661S	.....	222,477D [13]
Niagara Falls	585,865	399,095	.....	166,807	.....	1,151,767	60.47	.....	1,151,767	60.47	1,688D	33,503S	.....	.....
North Bay	417,996	.....	.....	.....	.....	417,996	26.92	.....	417,996	26.92	7,900S	.....	.....	.....
Oshawa	603,524	271,297	.....	374,829	196,649 [10] g	1,446,299	61.70	.....	1,446,299	61.70	2,243S	27,545S	.....	.....
Ottawa	3,793,442	936,489	.....	429,560	.....	5,159,491	40.67	1,861,901	3,297,590	25.99	3,466S	40,111S	.....	.....
Owen Sound	132,000	20,000	.....	.....	40,000g	192,000	14.59	144,502	47,498	3.70	3,220S	8,000D	.....	139Sg
Peterborough	873,160	527,920	.....	.....	317,000g	1,718,080	76.95	470,690	1,247,390	55.87	3,942S	10,129S	.....	138Sg
Port Arthur	1,900,034	418,100	551,984	.....	186,401t	3,056,519	154.23	1,533,445	1,523,074	76.85	7,982S	102,730S	9,877S	10,000St
St. Catharines	564,518	230,906	.....	85,140	.....	880,563	35.57	252,344	628,219	25.38	18,783S	18,190S	.....	.....
St. Thomas	356,242	37,803	[5]	.....	110,937g	504,982	32.73	.....	504,982	32.73	346S	12,561S	.....	850S
Sandwich	39,642	110,403	.....	59,681	193,809 [4]	403,535	37.67	.....	403,535	37.67	12,385D	3,130S [14]	.....	.....
Sarnia	383,784	169,177	.....	138,285	735,763e	1,427,010	78.45	.....	1,427,010	78.45	3,165S	25,814S	.....	.....
Sault Ste. Marie	658,447z	z	.....	.....	.....	658,447	28.53	284,753	373,694	16.19	3,963S	2,971S	.....	.....
Stratford	213,562	412,000	.....	126,267	93,250g	845,079	47.63	259,128	585,951	33.02	4,664S	812S	.....	5,352Dg
Sudbury	185,999	278,914	.....	153,732	.....	618,645	33.41	.....	618,645	33.41	20,489S	130,065S	.....	.....
Timmins	211,492	.....	.....	.....	.....	211,492	14.89	.....	211,492	14.89	4,761S	.....	.....	.....
Toronto	23,149,282	27,416,533	34,671,293	512,000	5,039,781 [6]	90,788,889	143.83	11,506,732	79,282,157	125.60	1,015,984S	494,745S [14]	13,606S	[7]
Walkerville	[2]	167,520	[8]	375,123	193,289	735,932	72.83	.....	735,932	72.83	[2]	13,305S	[8]	.....
Welland	414,674	268,677	.....	81,073	.....	764,424	71.38	184,976	579,448	54.11	4,299S	14,823S	.....	.....
Windsor	883,916	1,301,482	[9]	1,011,749	836,913 [4]	4,034,060	63.92	78,834	3,955,226	62.67	8,715S	2,040S	[9]	.....
Woodstock	61,289	78,709	.....	72,000	.....	211,998	18.60	88,476	123,522	10.84	11,019S	24,298S	.....	.....
York Twp.	533,071	454,203	1,132,772	233,190	.....	2,353,236	37.37	.....	2,353,236	37.37	6,861S	40,621S	78,142D	.....
Twp. of East York	177,299	288,356	.....	.....	.....	465,654	14.10	.....	465,654	14.10	10,194S	16,981S	.....	.....
Scarborough Twp.	925,128	223,981	.....	13,601	.....	1,262,710	61.05	.....	1,262,710	61.05	20,681S	10,434S	.....	.....
Etobicoke Twp.	980,964	238,693	.....	51,888	.....	1,271,545	103.58	.....	1,271,545	103.58	6,060S [11]	3,883D	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY

g Gas. *t* Telephones. *e* Grain elevator sold under 20-year agreement to Sarnia Electric Co., Ltd.
z Water works and electric light debt combined. S Surplus.
r Guelph Junction railway. D Deficit.

[1] Plant sold to Ontario Shore Gas Co. on Sept 1, 1931, and this Company has assumed the funded debt.
[2] Plant owned jointly by East Windsor and Walkerville. Joint liability, $994,985; operating profit, $16,931.
[3] Guarantee of $485,724 for Street Railway not included in debt, although not self-supporting in 1931.
[4] Being share of Essex Border Utilities debt, partly borne by taxation.
[5] Operation discontinued.
[6] Made up of: Exhibition, $2,866,967; Winter Fair, $1,756,814; abbatoir, $304,000; ferries, $112,000; but not radials, $2,390,653, as these are not now operating.
[7] Exhibition, $132,231 deficit; Winter Fair, $86,304 deficit; abbatoir, $22,272 deficit; ferries, $28,018 deficit; housing, $15,951 deficit; radials, $271,105 deficit.
[8] Guarantee of $759,593 for this purpose not included. Deficit on operation.
[9] See note 8, page 6.
[10] Gas plant has been sold to Ontario Shore Gas Co., Ltd., mortgage in return being taken and yearly principal and interest payments met by the Company.
[11] Before deduction of debt charges.
[12] Includes gas.
[13] London and Port Stanley Railway.
[14] 1930 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census 1911	1921	1931	Area in Square Miles Census 1921	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	Per Capita	TAXES LEVIED 1931 School Administration Only Amount	Municipal Only Amount	Combined Per Capita	1931 TAX LEVY UNPAID At Dec. 31st, 1931 Amount	Per Capita	% of 1931 Levy	ACCUMULATED TAX ARREARS (Inc. 1931 taxes unpaid) Amount	Per Capita
QUEBEC																
Chicoutimi	5,880	8,937	11,877	1.9	$1,558,355	$131.21	$ 7,601,878	$640	$ 68,408	$ 230,517	$25.17	$ 71,971	$ 6.06	24.1%	$ 110,365	$ 9.29
Granby	4,750	6,785	10,587	1.5	‡	.....	5,562,000	526	58,893	87,782	13.85	?	.....	.....	17,666	1.67
Hull (Apr. 30, 1932)	18,222	24,117	29,433	6.2	3,240,577	110.09	20,883,089	710	220,825	423,668	21.90	?	.....	.....	250,098	8.50
Joliette	6,346	9,039	10,765	2.0	‡	.....	4,840,630	450	59,693	127,658	17.43	42,597	3.96	22.7%	72,232	6.71
Lachine	11,688	15,404	18,630	4.7	‡	.....	20,274,035	1,088	264,257	531,338	42.71	93,998	5.05	11.8%	316,044	16.96
Levis	8,703	10,470	11,724	3.5	587,979	50.15	5,756,604	491	21,364	196,200	18.56	173,257[1]	14.78	79.6%	236,722[1]	20.19
Montreal	490,504	618,506	818,577	50.2	‡	.....	983,029,413	1,201	9,036,769	25,570,139	42.28	8,741,238	10.68	25.3%	14,037,270	17.15
Outremont (Oct. 31, 1931).	4,820	13,249	28,641	1.5	6,218,865	217.13	41,612,079	1,453	269,360	763,902	36.08	232,764	8.13	22.5%	317,495	11.09
Quebec (Apr. 30, 1931)	78,710	95,193	130,594	8.8	22,626,562	173.26	117,489,742	900	1,109,139	3,289,242	33.68	1,029,023	7.88	23.4%	2,925,469	22.40
St. Hyacinthe	9,797	10,859	13,448	1.7	1,209,555	89.94	12,125,380	902	58,521	160,739	16.30	41,924	3.12	19.1%	83,202	6.19
St. Johns (Dec. 31, 1930).	5,903	7,734	11,256	....	‡	.....	10,891,580	968	63,361	154,378	19.34	?	?	?	94,517	8.40
Shaw'gan Falls(June 30/31)	4,265	10,625	15,345	1.5	‡	.....	24,950,331	1,626	238,471	348,724	38.27	42,794	2.79	7.3%	111,393	7.26
Sherbrooke	16,405	23,515	28,933	4.8	3,909,162	135.11	27,160,880	939	220,942	355,778	19.93	214,068	7.40	37.1%	353,112	12.20
Sorel	8,420	8,174	10,320	3.1	918,400	88.99	3,478,475	337	33,795	115,530	14.47	29,618	2.87	19.8%	33,466	3.24
Thetf'd Mines (Dec. 31/30)	7,261	8,272	10,701	3.3	‡	.....	6,541,800	611	47,567	92,667	13.10	?	?	?	38,843	3.63
Three Rivers	13,691	22,367	35,450	5.0	7,664,404	216.20	30,677,950[3]	865	378,512	943,001	37.28	296,639	8.37	22.5%	514,958	14.53
Valleyfield	9,449	9,215	11,411	.6	‡	.....	8,847,443[4]	775	80,727	137,079	19.09	23,028	2.02	10.6%	35,341	3.10
Verdun	11,629	25,001	60,745	2.2	‡	.....	40,734,010	671	291,204	1,072,208	22.44	226,728	3.73	16.6%	302,769	4.98
Westmount	14,579	17,593	24,235	1.5	6,033,690	248.97	72,387,706	2,987	687,953	834,948	62.84	289,269	11.94	19.0%	573,055	23.65
NEW BRUNSWICK																
Moncton	11,345	17,488	20,689	3.3	1,988,579	96.12	25,019,970	1,209	*m*	770,670	37.25	168,568	8.15	21.9%	234,539	11.34
Saint John	42,511	47,166	47,514	14.3	1,915,130	40.31	53,030,800	1,116	*m*	1,881,170	39.59	258,900	5.45	13.8%	490,211[2]	10.32
NOVA SCOTIA																
Glace Bay	16,562	17,007	20,706	9.7	1,119,648	54.07	5,312,400	256	*m*	383,057	18.50	107,246	5.18	28.0%	201,870	9.75
Halifax (Apr. 30, 1931)	46,619	58,372	59,275	6.7	9,153,812	154.43	58,628,120	989	*m*	2,022,154	34.11	446,509	7.53	22.1%	699,905[5]	11.81
Sydney	17,723	22,545	23,089	5.8	1,492,271	64.63	12,925,815	560	*m*	536,817	23.25	226,830	9.82	42.2%	437,667	18.96
PRINCE EDWARD ISLAND																
Charlottetown	11,203	12,347	12,361	1.9	1,199,493	97.04	8,734,478	707	*m*	187,450	15.16	30,207	2.44	16.1%	49,909	4.04

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

m Included in municipal.
[1] Taxes are collected in December.
[2] Reserve against this of $342,645.

‡ Not segregated.

[3] Not inclusive of $21,908,700 industrial property partially exempt.
[4] Includes $3,565,500 not fully taxed.
[5] After deduction of reserve of $266,290.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi	$ 344,117	$28.97	$	$2,107,693 [1]	$177.46	17.7%	$ 7,181	$ .60	$2,100,512	$176.86	$	$335,903	$ .....
Granby	207,000	19.55	.....	929,500	87.79	8.8%	133,339	12.59	796,161	75.20	.....	.....	.....
Hull (Apr. 30, 1932)	571,000	19.40	1,988,790	4,983,125	169.30	16.9%	577,359	19.62	4,405,766	149.68	170,039	97,504	284,001
Joliette	197,900	18.38	?	1,265,400	117.55	11.7%	215,389	20.01	1,050,011	97.54	.....	.....	.....
Lachine	1,262,241	67.75	?	6,053,565	324.93	32.5%	781,762	41.96	5,271,803	282.97	.....	124,838	.....
Levis	26,600	2.27	.....	1,197,700	102.16	10.2%	.....	.....	1,197,700	102.16	.....	193,097	.....
Montreal	37,642,823	45.99	46,335,036	250,518,589	306.04	30.6%	25,631,207	31.31	224,887,382	274.73	.....	9,961,698	.....
Outremont (Oct. 31, 1931)	1,420,819	49.61	?	7,361,439	257.02	25.7%	1,142,574	39.89	6,218,865	217.13	.....	.....	?
Quebec (Apr. 30, 1931)	6,081,788	46.57	.....	31,545,936	241.56	24.1%	2,502,206	19.16	29,043,730	222.40	[4]	5,591,954 [4]	.....
St. Hyacinthe	219,637	16.33	?	1,648,842	122.61	12.2%	36,952	2.75	1,611,890	119.86	14,057	70,000	.....
St. Johns (Dec. 31, 1930)	129,970	11.55	.....	1,045,357	92.87	9.3%	132,268	11.75	913,089	81.12	.....	.....	.....
Shawinigan Falls (June 30, 1931)	1,559,500	101.63	.....	4,624,700	301.38	30.1%	485,920	31.67	4,138,780	269.71	.....	?	.....
Sherbrooke	747,400	25.83	.....	7,177,200	248.06	24.8%	1,101,465 [7]	38.07	6,075,735	209.99	190,000	144,658	.....
Sorel	236,000	22.87	.....	1,481,900	143.59	14.3%	.....	.....	1,481,900	143.59	.....	37,935	.....
Thetford Mines (Dec. 31, 1930)	51,000	4.76	.....	642,554	60.05	6.0%	.....	.....	642,554	60.05	?	?	.....
Three Rivers	2,198,400	62.02	2,163,295	10,156,600	286.50	28.6%	1,145,795	32.32	9,010,805	254.18	652,000	561,013	277,961
Valleyfield	57,850	5.07	.....	966,650	84.71	8.4%	26,170	2.29	940,480	82.42	.....	7,500	.....
Verdun	2,530,272	41.65	1,697,500	10,700,672	176.16	17.6%	1,388,404	22.86	9,312,268	153.30	.....	371,615	167,118
Westmount	791,743	32.67	1,368,172	9,369,410 [2]	386.61	38.6%	2,360,835	97.41	7,008,575	289.20	.....	148,821	?
NEW BRUNSWICK													
Moncton	733,500	35.45	.....	4,110,925 [8]	198.70	19.8%	1,138,995	55.05	2,971,930	143.65	186,982	117,845	.....
Saint John	1,753,500	36.90	44,776	8,864,937 [5]	186.58	18.6%	3,935,871 [6]	82.84	4,929,066	103.74	[5]	293,460	.....
NOVA SCOTIA													
Glace Bay	491,500	23.74	.....	1,706,050 [9]	82.39	8.2%	383,797	18.54	1,322,253	63.85	.....	332,818	.....
Halifax (Apr. 30, 1931)	2,536,040	42.78	478,376	14,415,026	243.19	24.3%	3,155,981	53.24	11,259,045	189.95	.....	317,006	?
Sydney	464,000	20.10	.....	3,548,821	153.70	15.3%	1,436,484	62.21	2,112,337	91.49	430,000	305,456	.....
PRINCE EDWARD ISLAND													
Charlottetown	134,000	10.84	.....	1,649,600	133.45	13.3%	251,107	20.31	1,398,493	113.14	20,663	60,163	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

¶ See page 10 for School Districts.

[1] Includes $170,000 unsold bonds.

[2] Includes $1,666,500 unsold bonds.

[4] Not divided.

[5] Includes $624,500 renewal bonds, due and renewable Nov. 1, 1931, but unsold at Dec. 31, 1931, and covered by bank loan.

[6] Includes $591,106 special investment fund re harbor sale, which could be used for sinking fund on order of Council.

[7] Not including $224,373 loans to current accounts or accounts receivable applicable to sinking funds upon collection of $954,617.

[8] In addition has guaranteed bonds to extent of $280,000.

[9] Includes $210,000 unsold bonds, but not debt for housing purposes, which is estimated at about $70,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶						
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Net Debenture Debt	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others							
QUEBEC																
Chicoutimi	$ 400,000	$ 142,157*h*	$ 542,157	$45.65	$	$542,157	$45.65	$ 5,499S	$	C.	$ 7,600,918	$ 68,498	$ 344,117	$ 7,181	$ 336,936	Chicoutimi
Granby	424,555	.....	424,555	40.10	‡	.....	.....	? S	.....	C.	3,150,000	49,230	207,000	20,302	186,698	Granby
										P.	966,335	9,663	.....	.....	.....	
Hull	1,262,480	.....	1,262,480	42.89	97,291	1,165,189	39.59	707S	.....	C.	18,746,904	210,904	571,000	68,676	502,324	Hull
Joliette	296,000	170,000	466,000	43.29	‡	.....	.....	?	?	P.	1,653,559	9,921	.....	.....	.....	
Lachine	917,300	261,608[8]	1,178,908	63.28	‡	.....	.....	28,849S[1]	48,328S*e*[1]	C.[2]	4,673,925	56,622	197,900	.....	197,900	Joliette
Levis	609,721	.....	609,721	52.01	.....	609,721	52.01	3,497D	.....	P.[2]	245,673	3,071	.....	.....	.....	
Montreal	43,486,923	.....	43,486,923	53.12	‡	.....	.....	?	.....	C.	4,770,323	44,507	249,000	2,726	246,274	Lachine
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	C.	10,104,890[1]	97,746	471,914	55,137	416,777	
Quebec (Apr. 30, 1931)	5,749,750	963,912*h*	6,713,662	51.41	296,494	6,417,168	49.14	?	.....	P.	10,167,361	122,004	541,327	44,211	497,116	
St. Hyacinthe	402,335	.....	402,335	29.92	.....	402,335	29.92	26,523S	.....	C.[2]	4,482,099	20,169	26,600	.....	26,600	Levis
St. Johns (Dec. 31, 1930)	522,293[4]	69,036*h*	591,329	52.53	‡	.....	.....	?	.....	P.[2]	232,810	1,195	.....	.....	.....	
Shaw'gan Falls (June 30/31)	936,549[4]	.....	936,549	61.03	‡	.....	.....	?	.....	C.	816,309,524[1]	6,182,029	28,615,112	1,467,311	27,147,801	Montreal
Sherbrooke	463,752	2,385,548[5]	2,849,300	98.48	682,727	2,166,573	74.88	8,953S	35,991S	P.	173,245,653	2,854,740	9,027,711	2,341,392	6,686,319	
Sorel	563,500	.....	563,500	54.60	.....	563,500	54.60	3,492S[9]	.....	C.	18,214,607	98,750	434,000	72,641	361,359	Outremont
Thetf'd Mines (Dec. 31/30)	229,000	38,386*h*	267,386	24.99	‡	.....	.....	?	.....	C.	11,600,000	58,789	244,200	5,000	239,200	
Three Rivers	1,328,125	184,265*f*	1,512,390	42.66	165,989	1,346,401	37.98	2,835S	6,983S*f*	P.	11,182,150	111,821	742,619	46,640	695,979	
Valleyfield	242,749[6]	.....	242,749	21.27	‡	.....	.....	5,100S*x*	.....	C.	111,000,000	998,000	5,904,000	744,922	5,159,078	Quebec
Verdun	1,000,000*x*	300,000*h*[7]	1,300,000	21.40	‡	.....	.....	?	.....	P.	6,857,136	95,000	177,789	56,187	121,602	
Westmount	.....	1,220,000*e*[2]	1,220,000	50.34	245,115	974,885	40.23	.....	48,796S*e*	C.	8,169,770	57,188	219,637	.....	219,637	St. Hyacinthe
NEW BRUNSWICK										P.	266,580	1,333	.....	.....	.....	
Moncton	1,270,000	234,925	1,504,925	72.74	521,574	983,351	47.53	1,248S	.....	C.[2]	8,026,500	60,198	109,570	.....	109,570	St. Johns
Saint John	3,281,131	1,101,821[3]	4,382,952	92.25	1,369,036	3,013,916	63.43	8,305S	16,207S*e*	P.	316,350	3,163	20,400	.....	20,400	
NOVA SCOTIA										C.	25,211,978	201,696	1,326,000	200,548	1,125,452	Shawinigan Falls
Glace Bay	213,500	71,000*e*	284,500	13.74	81,895	202,605	9.78	5,546S	11,077S*e*	P.	20,871,808	36,775	233,500	32,905	200,595	
Halifax (Apr. 30, 1931)	2,080,248	474,985*h*	2,555,233	43.11	450,000*x*	2,105,233	35.52	.....	.....	C.[2]	20,016,830	128,666	475,000	32,100	443,900	Sherbrooke
Sydney	790,000	130,821*h*	920,821	39.88	300,755	620,066	26.86	5,268D	.....	P.[2]	7,062,360	70,623	272,400	60,901	211,499	
PRINCE EDWARD ISLAND										C.	3,476,975	33,031	236,000	.....	236,000	Sorel
Charlottetown	200,000	35,000*h*	235,000	19.01	36,000*x*	199,000	16.10	? S	.....	P.	127,300	764	.....	.....	.....	
										C.	7,271,000	47,567	51,000	.....	51,000	Thetford M's
										C.	36,398,150	363,982	2,198,400	61,059	2,137,341	Three Rivers
										P.	808,825	14,530	.....	.....	.....	
										C.[2]	10,742,975	75,200	57,850	.....	57,850	Valleyfield
										P.	429,425	5,527	.....	.....	.....	
										C.[2]	29,147,860	233,176	1,304,572	7,470	1,297,102	Verdun
										P.[2]	5,802,860	58,028	1,225,700	104,468	1,121,232	
										C.	13,700,355	82,202	175,000	42,847	132,153	Westmount
										P.	58,226,240[1]	605,751[1]	616,743	.....	616,743	

f Ferry.
h Housing
S Surplus.
D Deficit.
‡ Not segregated.
e Electric light.
x Approximate.

[1] Before deduction of debt charges or depreciation. Electric light plant sold Feb., 1932.
[2] Includes unsold bonds.
[3] Hydro, $770,288; housing, $26,733; ferries, $234,800; market, $70,000.
[4] At value—debt not segregated.
[5] Electric light and power, $1,548,848; housing, $836,700.
[6] At asset value—debenture debt not segregated.
[7] Sinking fund against this of $97,561.
[8] Electric light plant, $208,159; housing (net), $53,449.
[9] Before deduction of debt charges.

C. Catholic. P. Protestant.
¶ As at June 30th, 1931. Quebec school taxes, debt and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal year of school and municipal districts do not coincide. In most cases they are administered by separate bodies.
[1] Includes neutral panel. [2] 1930 figures latest available.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census 1911	1921	1931	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	Per Capita	TAXES LEVIED 1931 Amount	Per Capita	ACCUMULATED TAX ARREARS Amount	Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY Amount	Per Capita
BRITISH COLUMBIA													
Cranbrook	3,000	2,725	3,067	$302,181	$98.53	$1,330,180 [5]	$434	$ 74,574	$24.31	$ 15,275	$ 4.98	$ 3,713	$ 1.21
Fernie	3,146	2,802	2,732	104,595	38.28	1,218,814 [6]	446	63,492	23.24	19,872	7.27	26,899	9.85
Kamloops	3,772	4,501	6,167	254,628	41.28	3,043,158	493	124,392	20.17	22,233	3.61	31,788	5.15
Kelowna	1,663	2,520	4,655	207,241	44.52	4,545,460	976	121,940	26.20	17,702	3.80	22,092	4.75
Nanaimo	8,306	6,559	6,745	199,515	29.58	6,181,913	917	133,325	19.77	25,767	3.82	61,082	9.06
Nelson	4,476	5,230	5,992	325,592	54.33	5,680,429	948	105,727	17.64	17,458	2.91	24,685	4.12
Port Alberni	.....	1,056	2,356	36,132	15.33	630,055 [3]	267	35,747	15.17	8,914	3.78	82,334	34.95
Prince George	.....	2,053	2,479	55,407	22.35	1,018,062	411	55,851	22.53	65,937	26.60	208,014	83.91
Prince Rupert	4,184	6,393	6,350	1,210,478	190.63	3,981,162	627	318,433	50.15	317,087	49.93	568,957	89.60
Revelstoke	3,017	2,782	2,736	67,147	24.54	1,441,105	527	65,976	24.11	19,832	7.25	78,000	28.51
Rossland (Dec. 31, 1930)	2,826	2,097	2,848	?	?	1,129,498	398	33,230	11.67	12,042	4.23	9,666	3.39
Trail	1,460	3,020	7,573	609,510	80.48	4,439,203	586	156,870	20.71	19,463	2.57	512	.07
Vernon	2,671	3,685	3,937	64,717	16.45	2,751,008	699	137,653	34.96	22,956	5.83	136,725	34.73
ALBERTA													
Camrose	1,586	1,892	2,258	117,510	52.04	1,640,470	727	89,148	39.48	76,139 [1]	33.72	9,419 [1]	4.17
Drumheller	.....	2,499	2,987	167,861	56.19	2,244,918	752	137,393	46.00	91,264 [2]	30.55	3,146	1.05
Red Deer	2,118	2,328	2,344	158,371	67.56	1,379,686	589	88,075	37.57	31,783	13.56	85,660	36.54
Wetaskiwin	2,441	2,061	2,125	58,547	27.55	2,097,615	987	94,959	44.69	73,485	34.58	12,500	5.88
SASKATCHEWAN													
Biggar	315	1,535	2,369	43,595	18.39	1,163,874	491	73,881	31.19	19,462	8.21	42,873	18.10
Estevan	1,981	2,290	2,936	180,279	61.41	2,193,420	747	114,373	38.96	76,846	26.17	229,340	78.11
Kamsack	473	2,002	2,087	43,173	20.69	1,126,697	540	55,881	26.78	28,481	13.65	86,323 [4]	41.36
Melville	1,816	2,808	3,891	456,930	117.43	2,481,772	638	140,075	36.00	70,591	18.14	125,580	32.27
North Battleford	2,105	4,108	5,986	483,921	80.85	3,155,755	527	167,778	28.03	17,766 [7]	2.97	48,812	8.15
Prince Albert	6,254	7,430	9,905	2,755,433	278.18	6,589,175	665	363,212	36.67	168,867	17.05	542,340	54.75
Swift Current	1,852	3,518	5,296	522,648	98.68	3,378,665	638	169,654	32.03	35,481	6.70	571,517	107.91
Weyburn	2,210	3,193	5,002	294,517	58.89	3,498,530	700	145,182	29.02	99,614	19.91	456,548	91.27
Yorkton	2,309	5,151	5,027	263,671	52.45	4,159,307	827	195,582	38.91	89,318	17.77	160,155	31.86
MANITOBA													
Dauphin	2,815	3,885	3,971	277,280	69.83	2,198,436	554	117,673	29.63	31,414	7.91	77,586	19.54
Portage la Prairie	5,892	6,766	6,597	237,132	35.94	4,262,342	646	186,592	28.28	109,530	16.60	?	.....
Selkirk	2,977	3,726	4,486	206,475	46.03	2,122,555	473	96,583	21.53	55,132	12.29	171,737	38.28
Transcona	.....	4,185	5,747	956,365	166.41	2,049,290 [8]	357	127,697	22.22	62,016	10.79	685,554	119.29
The Pas	.....	1,858	4,030	62,163	15.42	1,547,000	384	70,000	17.37	79,000	19.60	4,300	1.07

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

[1] Reserve against these of $80,213.
[2] Reserve against this of $25,000.
[3] Improvements valued at $1,243,767 not taxed.
[4] Reserve against this of $35,789.
[5] School district $443,946 additional.
[6] School district an additional amount of about $350,000.
[7] After deduction of reserve.
[8] 1930 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Cranbrook	$ 76,500	$124,878 [2]	$679,678	$221.61	29.5%	$209,697	$68.37	$469,981	$153.24	$ 16,618	$ 25,000	$ ...
Fernie	72,000	.....	435,000	159.22	21.2%	262,269	96.00	172,731	63.22	.....	53,200	.....
Kamloops	158,000	26,598	1,287,112	208.71	27.8%	718,737	116.55	568,375	92.16	12,350	15,000	3,548
Kelowna	126,000	28,309	664,409 [6]	142.73	19.0%	301,203	64.71	363,206	78.02	.....	7,185	27,299
Nanaimo	.....	73,655	972,765	144.22	19.2%	391,294	58.01	581,471	86.21	.....	37,500	?
Nelson	163,000	77,503	1,060,302 [4]	176.95	23.6%	283,701	47.35	776,601	129.60	.....	22,168	12,300
Port Alberni	23,500	.....	236,700	100.46	13.4%	65,189	27.67	171,511	72.79	8,657	10,619	.....
Prince George	47,000	.....	313,500	126.46	16.9%	133,701	53.93	179,799	72.53	.....	15,021	.....
Prince Rupert	186,542	806,806 [2]	1,855,914	292.27	39.0%	228,668	36.01	1,627,246	256.26	111,673	56,916	
Revelstoke	46,000	.....	593,000	216.74	28.9%	196,328	71.76	396,672	144.98	.....	20,000	
Rossland (Dec. 31, 1930)	24,500	.....	184,500	64.78	8.6%	25,746	9.04	158,754	55.74	.....	19,506	685
Trail	116,927	148,045	1,009,057	133.24	17.8%	252,760	33.38	756,297	99.86	23,380	52,197	31,290
Vernon	12,500	222,539 [2]	901,607	229.01	30.5%	628,259	159.58	273,348	69.43	.....	10,000	178,159 [2]
ALBERTA												
Camrose	70,500	12,047	224,927	99.61	13.3%	107,417 [1]	47.57	117,510	52.04	10,109	.....	.....
Drumheller	63,500	11,105	223,591	74.85	10.0%	.....	.....	223,591	74.85	.....	9,000	.....
Red Deer	69,400	46,665	259,458	110.69	14.7%	.....	.....	259,458	110.69	.....	31,000	.....
Wetaskiwin	11,542	37,108	215,937	101.61	13.5%	48,885 [5]	23.00	167,052	78.61	.....	3,582	.....
SASKATCHEWAN												
Biggar	43,410	.....	145,420	61.38	8.2%	23,302	9.84	122,118	51.54	.....	7,301	.....
Estevan	57,108	48,657	307,666	104.79	13.9%	41,000	13.96	266,666	90.83	.....	52,732	.....
Kamsack	6,247	23,624	143,335	68.68	9.1%	.....	.....	143,335	68.68	.....	14,678	.....
Melville	.....	[3]	520,430	133.75	17.8%	.....	.....	520,430	133.75	.....	25,966	.....
North Battleford	243,033	227,483	1,134,916	189.60	25.3%	401,469	67.07	733,447	122.53	.....	.....	62,688
Prince Albert	263,837	?	3,925,915	396.35	52.8%	654,851	66.11	3,271,064	330.24	42,770	47,521	.....
Swift Current	246,500	.....	1,403,316	264.97	35.3%	37,833	7.14	1,365,483	257.83	.....	279,751	.....
Weyburn	171,586	48,422 [2]	966,966	193.32	25.8%	341,047	68.18	625,919	125.14	10,000	18,106	12,397 [2]
Yorkton	148,007	80,610 [2]	600,829	119.52	15.9%	242,623	48.26	358,206	71.26	107,000	79,000	.....
MANITOBA												
Dauphin	162,335	1,515	628,994	158.40	21.1%	25,095	6.32	603,899	152.08	.....	2,279	.....
Portage la Prairie	93,400	5,260	1,196,160	181.32	24.2%	473,833	71.83	722,327	109.49	.....	127,738	4,908
Selkirk	22,150	75,131 [2]	303,779	67.72	9.0%	32,606	7.27	271,173	60.45	.....	.....	.....
Transcona	[7]	.....	1,161,124 [7]	202.04	26.9%	.....	.....	1,161,124	202.04	.....	.....	.....
The Pas	17,000	36,108	426,503	105.83	14.1%	97,365	24.16	329,138	81.67	.....	30,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Due to sale of public utilities.
[2] Total for local improvements.
[3] Debt consolidated.
[4] In addition, bonds guaranteed amount to $40,683 net.
[5] This is a special trust savings account against public utilities which have been sold.
[6] Includes $15,000 unsold debentures.
[7] Debt has been consolidated. Total figure contains $102,133, being share of net debt of Greater Winnipeg Water District.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Cranbrook	$216,000	$ 60,000	$ 9,800	$	$285,800	$93.18	$118,000x	$167,800	$54.71	$ 3,500S	$ 15,581S	$ .....
Fernie	119,000	69,000	.....	.....	188,000	68.81	119,864	68,136	24.94	10,465S	6,710S	.....
Kamloops	237,000	475,500 [1]	48,750	.....	761,250	123.44	447,503	313,747	50.88	2,373S	.....	.....
Kelowna	252,500z	z	20,100	.....	272,600	58.56	116,635	155,965	33.50	1,843D	15,415S	.....
Nanaimo	500,000	.....	35,100	.....	535,100	79.33	153,144	381,956	56.63	1,161D	.....	.....
Nelson	37,500	420,000	14,700	96,000 [5]	568,200	94.83	117,191	451,009	75.27	34,496S	72,431S	[5]
Port Alberni	145,500	31,500 [2]	9,200	.....	186,200	79.03	50,821	135,379	57.46	6,070S	.....	.....
Prince George	66,000	85,000	44,000	.....	195,000	78.66	70,608	124,392	50.18	3,852S	7,447S	.....
Prince Rupert	358,064	174,858 [8]	53,700	21,406t	608,028	95.75	191,260	416,768	65.63	2,064D	.....	11,756St
Revelstoke	127,000	359,000	.....	.....	486,000	177.63	156,475	329,525	120.44	834D	3,116S	.....
Rossland (Dec. 31, 1930)	130,000	.....	.....	.....	130,000	45.65	?	.....	.....	94D	.....	.....
Trail	227,900	.....	9,700	.....	237,600	31.37	90,813	146,787	19.38	12,053S	.....	.....
Vernon	351,118	187,000 [8]	4,950	.....	543,068	137.94	334,437	208,631	52.99	2,712D	[8]	.....
ALBERTA												
Camrose	67,999 [2]	39,418 [2]	.....	.....	107,417	47.57	107,417	.....	.....	.....	.....	.....
Drumheller	55,730	.....	.....	.....	55,730	18.66	.....	55,730	18.66	2,678S	.....	.....
Red Deer	29,113	71,974	.....	.....	101,087	43.13	.....	101,087	43.13	2,035S	10,209S	.....
Wetaskiwin	146,878 [6]	10,512 [6]	.....	.....	157,390	74.07	48,885 [6]	108,505	51.06	[6]	[6]	.....
SASKATCHEWAN												
Biggar	88,760	.....	.....	.....	88,760	37.47	10,237	78,523	33.15	1,441S	.....	.....
Estevan	91,136	36,251 [3]	.....	.....	127,387	43.39	41,000	86,387	29.42	7,605D	.....	.....
Kamsack	50,174	49,988	.....	.....	100,162	47.99	.....	100,162	47.99	5,785D	6,647S	.....
Melville	63,500 [4]	.....	.....	.....	63,500	16.32	.....	63,500	16.32	595S	.....	.....
North Battleford	189,000	166,000	.....	.....	355,000	59.31	105,474	249,526	41.68	7,646S	13,460S	.....
Prince Albert	569,178	[7]	.....	.....	569,178	57.46	53,547	515,631	52.06	4,038S	19,131S	.....
Swift Current	541,420	301,415	.....	.....	842,835	159.15	.....	842,835	159.15	10,839D	30,727S	.....
Weyburn	314,377	205,581	.....	.....	519,958	103.95	188,556	331,402	66.25	2,215D	36,631S	.....
Yorkton	94,535	242,623 [2]	.....	.....	337,158	67.07	242,623	94,535	18.81	4,232S	.....	.....
MANITOBA												
Dauphin	235,345y	82,078	9,196	.....	326,619	82.25	.....	326,619	82.25	4,312D	12,113S	.....
Portage la Prairie	645,000	199,000	.....	.....	844,000	127.94	358,805	485,195	73.55	4,248D	11,730S	.....
Selkirk	44,000	.....	20,698	.....	64,698	14.42	.....	64,698	14.42	2,757S	8,954S	.....
Transcona	[9]	.....	102,626	102,133 [10]	204,759	35.63	.....	204,759	35.63	.....	.....	.....
The Pas	200,000	140,000	18,475	.....	358,475	88.95	91,500	266,975	66.25	1,378D	12,576S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

y Including sewers.
x Approximate.
z Water works and electric light combined.
S Surplus.
D Deficit.
t Telephone.

[1] Plant sold Dec. 1, 1929, for $600,000.
[2] Plants have been sold.
[3] Plant sold in 1928. Sinking fund is against this debt only.
[4] Approximate only, as debt consolidated.
[5] Gas, $50,000; operating surplus, $1,755; Street Railway, $46,000; operating deficit, $9,654.
[6] Plants have been sold and sinking funds consist of a special trust savings account.
[7] Plant sold for $875,000 as at April, 1931. Surplus is given as at March 31st, 1931, date of handing over.
[8] Plant has been sold.
[9] Debt has been consolidated. Water system valued at $207,909.
[10] Share of Greater Winnipeg Water District net debt.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1931		ACCUMULATED TAX ARREARS (Including 1931 Taxes Unpaid)	
	1911	1921	1931	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO											
Alexandria	2,323	2,195	2,006	$ 30,751	$ 15.33	$ 693,183	$ 346	$ 36,651	$18.27	$ 26,540	$13.23
Almonte	2,452	2,426	2,415	111,237	46.06	1,218,433	505	61,148	25.32	9,958	4.12
Amherstburg	2,560	2,769	2,759	157,240	56.99	2,641,602	957	104,951	38.04	59,408	21.53
Arnprior	4,405	4,077	4,023	293,508	72.95	2,155,611	536	115,853	28.80	40,538	10.08
Aurora	1,901	2,307	2,587	251,944	97.38	1,582,081	612	65,325	25.25	22,832	8.83
Aylmer	2,102	2,194	2,283	50,659	22.19	1,336,281	585	64,025	28.04	5,180	2.27
Barrie	6,420	6,936	7,776	494,810	63.63	4,828,731	621	237,710	30.57	108,885	14.00
Blind River	2,558	1,843	2,805	36,000	12.83	1,185,795	423	52,181	18.60	21,040	7.50
Bowmanville	2,814	3,233	4,080	480,297	117.71	2,399,550	588	128,998	31.62	46,951	11.51
Bracebridge	2,776	2,451	2,436	280,445	115.12	1,036,073	425	63,556	26.09	42,057	17.26
Brampton	3,412	4,527	5,532	493,974	89.30	4,911,743	888	208,000	37.60	31,495	5.69
Brockville	9,374	10,040	9,736	722,095	74.17	7,178,175	737	375,516	38.57	70,052	7.20
Burlington	1,831	2,709	3,046 [1]	627,647	206.06	2,614,143	858	138,736	45.55	62,473	20.51
Campbellford	3,051	2,890	2,744	307,059	111.90	1,526,075	556	87,671	31.95	26,984	9.83
Carleton Place	3,621	3,841	4,105	245,172	59.72	2,022,293	493	119,469	29.10	19,758	4.81
Cobalt	5,638	4,449	3,885	32,089	8.26	940,501	242	86,819	22.35	58,648 [4]	15.10
Cobourg	5,074	5,327	5,834	486,886	83.46	3,101,819	532	189,432	32.47	33,493	5.74
Cochrane	1,715	3,306	3,963	159,716	40.30	2,184,135	551	106,143	26.78	67,807	17.11
Collingwood	7,090	5,882	5,809	279,682	48.14	4,218,566	726	195,852	33.72	72,243	12.44
Copper Cliff	3,082	2,597	3,173	49,359	15.56	4,067,583	1282	69,102	21.78	673	.21
Dundas	4,299	4,978	5,026	592,677	117.92	5,061,615	1,019	171,640	34.15	62,564	12.45
Dunnville	2,861	3,224	3,405	245,140	71.99	2,601,540	764	107,592	31.60	20,658	6.07
Eastview	3,169	5,324	6,686	539,568	80.70	1,447,289	216	158,162	23.66	93,262 [2]	13.95
Elmira	1,782	2,016	2,170 [3]	151,794	69.96	1,252,300	577	68,627	31.63	10,682	4.92
Fergus	1,534	1,796	2,594	144,453	55.69	1,442,176	556	83,248	32.09	4,568	1.76
Forest Hill	.....	.....	5,207	2,337,289	448.87	12,296,643	2,362	501,070	96.23	114,806 [5]	22.05
Fort Erie*	2,916	3,947	5,904	1,598,656	270.77	6,426,017	1,088	362,717	61.44	100,223	16.98
Fort Frances	1,611	3,109	5,470	782,045	142.97	4,858,060	888	225,785	41.28	185,809	33.97
Gananoque	3,804	3,694	3,592	463,737	129.10	1,965,980	547	124,825	34.75	25,884	7.21
Georgetown	1,583	2,061	2,288	161,522	70.60	1,297,396	567	67,654	29.57	24,466	10.69
Goderich	4,522	4,107	4,491	221,419	49.30	2,831,015	630	119,847	26.69	39,360	8.76

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

[1] Assessor's Census, 3,517.
[2] Reserve of $28,082 against this.
[3] Assessor's census, 2,761.
[4] Of this, $23,950 listed as doubtful assets, with reserve against it of $18,060.
[5] Of this, $77,351 levy for 1931 uncollected.
* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$ 1,327	$ 65,605	$ 32.70	4.4%	$	$	$ 65,605	$ 32.70	$	$ 36,400	$ .....
Almonte	36,366	49,236 [1]	276,761	114.60	15.3%	3,071	1.27	273,690	113.33	88,282	2,488	.....
Amherstburg	70,998	52,636	226,775	82.19	10.9%	.....	.....	226,775	82.19	.....	35,123	.....
Arnprior	87,465	110,533 [1]	394,587	98.08	13.1%	101,079	25 13	293,508	72.95	.....	24,000	?
Aurora	93,902	119,004 [1]	273,355 [3]	105.66	14.1%	.....	.....	273,355	105.66	2,225	10,959	.....
Aylmer	14,130	17,688 [1]	111,066	48.65	6.5%	.....	.....	111,066	48.65	.....	11,820	.....
Barrie	209,487	267,673 [1]	543,255 [6]	69.86	9.3%	.....	.....	543,255	69.86	109,225	107,270	.....
Blind River	36,000	.....	75,207	26.81	3.6%	.....	.....	75,207	26.81	251,000	15,000	.....
Bowmanville	127,456	283,790 [1]	560,652	137.41	18.3%	20,395	5.00	540,257	132.41	15,500	53,500	.....
Bracebridge	83,820	177,716 [1]	297,788	122.24	16.3%	.....	.....	297,788	122.24	.....	26,400	.....
Brampton	173,805	266,372 [1]	636,824	115.12	15.3%	.....	.....	636,824	115.12	[7]	230,000 [7]	.....
Brockville	328,112	455,803 [1]	930,107	95.53	12.7%	141,870	14.57	788,237	80.96	105,902	66,140	101,138 [1]
Burlington	230,666	327,354	699,077	229.51	30.6%	.....	.....	699,077	229.51	19,000	37,287	.....
Campbellford	99,598	192,944 [1]	334,862	122.03	16.3%	.....	.....	334,862	122.03	3,500	12,000	.....
Carleton Place	110,624	104,496 [1]	660,057	160.79	21.4%	.....	.....	660,057	160.79	12,235	12,000	.....
Cobalt	32,089	.....	32,089	8.26	1.1%	.....	.....	32,089	8.26	.....	33,214	.....
Cobourg	88,890	337,911 [1]	517,977	88.79	11.8%	31,091	5.33	486,886	83.46	.....	.....	?
Cochrane	76,348	.....	404,145	101.98	13.6%	.....	.....	404,145	101.98	?	?	.....
Collingwood	122,275	10,693	1,062,726 [4]	182.94	24.4%	.....	.....	1,062,726	182.94	25,000	17,190	.....
Copper Cliff	49,359	.....	49,359	15.56	2.1%	.....	.....	49,359	15.56	.....	.....	.....
Dundas	170,666	315,709 [1]	789,609	157.10	20.9%	9,221	1.83	780,388	155.27	.....	88,660	.....
Dunnville	117,888	125,269 [1]	370,228	108.73	14.5%	.....	.....	370,228	108.73	.....	4,373	.....
Eastview	16,575	433,516 [1]	627,937	93.92	12.5%	88,369	13.22	539,568	80.70	15,000	30,000	88,369 [1]
Elmira	4,245	78,885 [1]	226,329	104.30	13.9%	.....	.....	226,329	104.30	.....	27,895	.....
Fergus	93,948	40,990	218,676	84.30	11.2%	.....	.....	218,676	84.30	9,548	11,690	.....
Forest Hill	407,680	1,529,725 [1]	2,337,289	448.87	59.8%	.....	.....	2,337,289	448.87	516,016	.....	.....
Fort Erie*	416,171	968,883 [1]	1,722,497	291.75	38.9%	.....	.....	1,722,497	291.75	249,151	22,380	.....
Fort Frances	367,628	209,134	927,141	169.50	22.6%	66,109	12.09	861,032	157.41	44,000	165,000	21,000*x*
Gananoque	70,500	357,422 [1]	705,247	196.33	26.2%	151,100	42.06	554,147	154.27	.....	30,565	13,450 [1]
Georgetown	20,947	55,765 [1]	298,054 [2]	130.27	17.4%	.....	.....	298,054	130.27	.....	32,931	.....
Goderich	62,537	58,403	360,486 [5]	80.27	10.7%	.....	.....	360,486	80.27	.....	42,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.

[1] Total for local improvements.

[2] In addition, has guaranteed foundry debentures for $8,252.

[3] In addition, has $5,000 unsold bonds.

[4] Includes $38,755 industrial guarantees, net, and elevator bonds, $754,700.

[5] In addition, has guaranteed Ontario W. Shore Railway Bonds, $150,000, against which sinking fund now on hand, $90,787. The railway not operating, but in liquidation, and the town pays $7,500 yearly, being annual interest on these bonds.

[6] Includes $59,569 bonds undelivered.

[7] Not divided.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 9,663	$ 25,191	$	$	$ 34,854	$17.37	$	$ 34,854	$17.37	$ 2,356S	$ 1,444D[3]	$ .....
Almonte	100,000*y*	62,453	.....	.....	162,453	67.27	.....	162,453	67.27	?	?	.....
Amherstburg	41,818	27,717	.....	.....	69,535	25.20	.....	69,535	25.20	?	4,780S[3]	.....
Arnprior	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,094S	.....	.....
Aurora	18,939	2,472	.....	.....	21,411	8.28	.....	21,411	8.28	197S	750D	.....
Aylmer	38,897	21,510	.....	.....	60,407	26.46	.....	60,407	26.46	1,139S	2,519S	.....
Barrie	5,146	32,059	.....	11,240*g*	48,445	6.23	.....	48,445	6.23	334S	14,922D	.....
Blind River	39,207	.....	.....	.....	39,207	13.98	.....	39,207	13.98	3,703S	.....	.....
Bowmanville	59,978	.....	.....	.....	59,978	14.70	.....	59,978	14.70	2,294S	.....	.....
Bracebridge	14,305	3,038	.....	.....	17,343	7.12	.....	17,343	7.12	134S	10,576S[3]	.....
Brampton	86,944	18,760	37,146	.....	142,850	25.82	.....	142,850	25.82	4,447D	3,507S[3]	.....
Brockville	9,303	83,120	.....	.....	92,423	9.49	26,281	66,142	6.79	7,992S	12,979S	6,163S*g*
Burlington	71,430	.....	.....	.....	71,430	23.45	.....	71,430	23.45	5,335S	.....	.....
Campbellford	.....[1]	27,803	.....	.....	27,803	10.13	.....	27,803	10.13	2,870S	? D	.....
Carleton Place	365,543	49,342	.....	.....	414,885	101.07	.....	414,885	101.07	216D	8,153S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cobourg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cochrane	54,491	65,136	87,371	37,431*t*	244,429	61.68	.....	244,429	61.68	336S	?	.....
Collingwood	28,344*z*	*z*	.....	754,700[2]	783,044	134.80	.....	783,044	134.80	2,168S	6,248D[3]	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	167,012	29,920	.....	.....	196,932	39.18	9,221	187,711	37.35	3,969S	3,691S[3]	.....
Dunnville	64,950	60,138	.....	.....	125,088	36.74	.....	125,088	36.74	1,621S	5,751S[3]	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	36,322	30,483	7,730	.....	74,535	34.34	.....	74,535	34.34	435S	3,086S	.....
Fergus	35,955	23,960	14,308	.....	74,223	28.61	.....	74,223	28.61	15S	2,380S	.....
Forest Hill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie*	123,841	.....	.....	.....	123,841	20.98	.....	123,841	20.98	2,541D	.....	.....
Fort Frances	46,264	10,856	.....	21,867*t*	78,987	14.44	.....	78,987	14.44	2,765S	24,608S	5,496S*t*
Gananoque	236,845	.....	.....	.....	236,845	65.94	146,435	90,410	25.17	6,620D	.....	.....
Georgetown	87,363	12,182	36,987	.....	136,532	59.67	.....	136,532	59.67	1,276D	889S[3]	.....
Goderich	84,658	54,409	.....	.....	139,067	30.97	.....	139,067	30.97	2,607S	3,988S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
t Telephone.
y Water works and sewers.
z Water works and electric light combined.
S Surplus.

D Deficit.
* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.
[1] Watermains under L.I. system.
[2] For grain elevator.
[3] 1930 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1931		ACCUMULATED TAX ARREARS (Including 1931 Taxes Unpaid)	
	1911	1921	1931	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO											
Grimsby	1,669	2,004	2,198	$297,854	$135.51	$1,636,339	$744	$105,583	$48.04	$53,580	$24.38
Haileybury	3,874	3,743	2,813	227,168	80.75	1,454,335	517	99,024	35.20	75,881	26.98
Hanover	2,324	2,781	3,077	308,645	100.31	1,434,872	466	91,133	29.62	28,927	9.40
Hawkesbury	4,400	5,544	5,177	323,337	62.46	2,183,212	422	128,413	24.80	61,844	11.95
Humberstone	.....	1,524	2,490	180,176	72.36	892,264	358	63,491	25.50	19,490	7.83
Hespeler	2,368	2,777	2,752	79,176	28.77	1,844,379	670	74,174	26.95	18,215	6.62
Huntsville	2,358	2,246	2,817	175,152	62.18	1,079,970	383	60,353	21.42	13,603	4.83
Ingersoll	4,763	5,150	5,233	313,775	59.97	3,378,155	646	136,882	26.16	26,900	5.14
Kapuskasing	.....	.....	3,819	774,334	202.76	2,483,015 [1]	650	174,435	45.68	25,285	6.62
Kenora	6,158	5,407	6,766	543,690	80.35	4,883,470	722	248,512	36.73	93,864	13.87
Kincardine	1,956	2,077	2,465	191,501	77.69	1,282,933	520	63,663	25.83	25,140	10.20
Kingsville	1,427	1,783	2,174	401,324	184.60	1,949,470	897	109,120	50.19	53,624	24.67
Leamington	2,652	3,675	4,902	608,898	124.21	3,386,800	691	178,425	36.40	103,649	21.14
Lindsay	6,964	7,620	7,505	579,495	77.21	4,478,828	597	239,698	31.94	109,604	14.60
Listowel	2,289	2,477	2,676	221,260	82.68	1,877,455	702	71,978	26.90	20,000*x*	7.47
Long Branch	.....	.....	3,962	?	.....	1,524,442	385	73,588	18.57	27,329	6.90
Meaford	2,811	2,650	2,624	169,039	64.42	1,423,265	542	73,930	28.17	11,537	4.40
Merritton	1,670	2,544	2,523	68,574	27.18	1,707,646	677	91,036	36.08	6,078	2.41
Midland	4,663	7,016	6,920	1,024,142	148.47	6,662,924	963	276,398	39.94	109,052	15.76
Mimico	1,373	3,751	6,800	1,480,336	217.70	4,192,861	617	304,876	44.83	232,203	34.15
Napanee	2,807	3,038	3,497	319,049	91.24	1,845,611	528	111,252	31.81	25,048	7.16
New Liskeard	2,108	2,268	2,880	178,463	61.97	1,758,560	611	100,935	35.05	53,535	18.59
Newmarket	2,996	3,626	3,748	397,585	106.07	2,367,835	632	119,033	31.76	57,992	15.47
New Toronto	686	2,669	7,146	1,311,242	183.50	8,219,581 [2]	1,150	325,946	45.61	141,513	19.80
Oakville	2,372	3,298	3,857	414,387	107.43	3,589,256	931	171,306	44.41	148,685	38.55
Orangeville	2,340	2,187	2,614	599,332	229.28	1,792,362	686	106,267	40.65	12,801	4.90
Orillia	6,828	8,774	8,183	732,304	89.49	4,824,820	590	249,325	30.47	57,936	7.08
Paris	4,098	4,368	4,137	223,607	54.05	2,740,089	662	121,095	29.27	13,347	3.23
Parry Sound	3,429	3,546	3,512	146,425	41.70	2,092,567	596	96,518	27.48	17,278	4.92
Pembroke	5,626	7,875	9,368	582,261	62.15	5,542,489	592	317,211	33.86	136,085	14.53
Penetanguishene	3,568	4,037	4,035	175,670	43.54	1,313,328	325	88,447	21.92	66,776	16.55
Perth	3,588	3,790	4,099	681,696	166.31	2,326,360	568	134,000	32.69	15,443	3.77

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000 $750 PER CAPITA

[1] In addition, $1,545,850 in area outside town limits taxable for schools.

[2] Includes $3,773,025 assessed for schools only.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Grimsby	$104,688	$ 58,073[1]	$371,116	$168.84	22.5%	$	$	$371,116	$168.84	$ 49,900	$ 47,000	$ .....
Haileybury	65,151	36,742	510,987	181.65	24.2%	.....	.....	510,987	181.65	.....	12,898	.....
Hanover	75,210	95,981	514,818	167.31	22.3%	.....	.....	514,818	167.31	46,733	.....	.....
Hawkesbury	.....	21,101[1]	562,900	108.73	14.5%	.....	.....	562,900	108.73	11,500	58,647	.....
Humberstone	94,176	.....	374,374	150.35	20.0%	.....	.....	374,374	150.35	.....	.....	.....
Hespeler	43,524	13,179[1]	197,282	71.69	9.6%	.....	.....	197,282	71.69	15,043	20,231	.....
Huntsville	29,386	11,108	182,034	64.62	8.6%	.....	.....	182,034	64.62	15,500	.....	.....
Ingersoll	106,854	208,479[1]	539,205	103.04	13.7%	132,679	25.35	406,526	77.69	.....	31,000	.....
Kapuskasing	117,507	470,544	1,050,286	275.02	36.7%	.....	.....	1,050,286	275.02	.....	14,200	.....
Kenora	267,734	169,904[1]	1,644,803[10]	243.10	32.4%	409,591	60.54	1,235,212	182.56	100,000	117,244	39,405[1]
Kincardine	13,589	164,158[1]	259,980[5]	105.47	14.1%	9,529	3.87	250,451	101.60	15,085	33,541	.....
Kingsville	94,204	272,040[1]	499,615[6]	229.81	30.6%	.....	.....	499,615	229.81	?	?	.....
Leamington	129,364	458,387	850,498[4]	173.50	23.1%	.....	.....	850,498	173.50	8,365	45,635	.....
Lindsay	138,845	485,183[1]	994,022	132.45	17.7%	159,762	21.29	834,260	111.16	[7]	175,358[7]	.....
Listowel	36,415	129,138[1]	363,439	135.81	18.1%	.....	.....	363,439	135.81	?	?	.....
Long Branch	?	?	966,523[9]	243.95	32.5%	.....	.....	966,523	243.95	?	?	.....
Meaford	44,619	45,797[1]	220,368[2]	83.98	11.2%	.....	.....	220,368	83.98	.....	23,700	.....
Merritton	39,574	.....	142,038	56.30	7.5%	.....	.....	142,038	56.30	.....	7,500	.....
Midland	193,577	744,159[1]	1,254,741	181.79	24.2%	.....	.....	1,254,741	181.79	70,000	162,420	.....
Mimico	449,445[3]	417,413[1]	1,816,437[3]	267.12	35.6%	.....	.....	1,816,437	267.12	166,260	247,576	.....
Napanee	47,000	235,744[1]	487,403	139.38	18.6%	.....	.....	487,403	139.38	2,586	28,200	.....
New Liskeard	38,258	44,226	190,219	66.05	8.8%	.....	.....	190,219	66.05	103,000	83,000	.....
Newmarket	159,022	224,629[1]	445,092	118.75	15.8%	.....	.....	445,092	118.75	[7]	61,986[7]	.....
New Toronto	230,566	902,859[1]	1,833,862	256.63	34.2%	.....	.....	1,833,862	256.63	95,000	60,000	.....
Oakville	131,926	282,461[1]	619,368	160.58	21.4%	.....	.....	619,368	160.58	7,452	147,165	.....
Orangeville	3,667	?	623,366	238.47	31.8%	.....	.....	623,366	238.47	.....	.....	.....
Orillia	125,819	506,448[1]	1,034,852	126.46	16.9%	14,963	1.83	1,019,889	124.63	85,710	35,133	.....
Paris	70,249	161,172[1]	349,788	84.55	11.3%	78,317	18.93	271,471	65.62	.....	20,000	45,136[1]
Parry Sound	38,159	62,196[1]	424,312	120.82	16.1%	.....	.....	424,312	120.82	.....	7,774	.....
Pembroke	386,922	67,363	839,013	89.56	11.9%	78,783	8.41	760,230	81.15	75,370	200,000	.....
Penetanguishene	16,595	23,541[1]	216,725[8]	53.71	7.2%	.....	.....	216,725	53.71	.....	66,438	.....
Perth	56,354	227,136	856,777	209.02	27.9%	.....	.....	856,777	209.02	.....	20,766	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.

[2] Not inclusive of $8,205, Meaford Shoe Co. guarantee.

[3] About $124,000 of school debt borne by outside municipalities, as is about $70,000 local improvement, etc., debt.

[4] Includes $21,786 unsold debentures. In addition has guaranteed bonds W.E. & L.S. Ry. to extent of $159,254, which railway operated at a loss.

[5] In addition, bonds of Lake Shore Ry. guaranteed to extent of $50,000, against which accumulated sinking funds are $30,172.

[6] In addition has guaranteed W.E. & L.S. Ry. bonds to extent of $105,390.

[7] Total not segregated.

[8] Includes $91,000 bonds sold, but not delivered, and hypothecated at the bank.

[9] The amount given in Etobicoke report as allocated to the town upon its separation from the township—details not given.

[10] Includes 179,843 unsold bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 73,262	$	$	$	$ 73,262	$33.33	$	$ 73,262	$33.33	$ 5,688D	$	$ .....
Haileybury	51,869	.....	231,950	.....	283,819	100.90	.....	283,819	100.90	6,788D	.....	.....
Hanover	160,511	45,662	.....	.....	206,173	67.00	.....	206,173	67.00	3,516S	1,663D [1]	.....
Hawkesbury	94,821	.....	144,742	.....	239,563	46.27	.....	239,563	46.27	957S	.....	.....
Humberstone	167,733	21,600	4,865	.....	194,198	77.99	.....	194,198	77.99	?	145S	.....
Hespeler	77,879	40,227	.....	.....	118,106	42.92	.....	118,106	42.92	266S	191D	.....
Huntsville	3,747	3,135	.....	.....	6,882	2.44	.....	6,882	2.44	500D	3,912S [1]	.....
Ingersoll	127,515	79,800	13,423	.....	220,738	42.18	127,987	92,751	17.72	208S	6,308S [1]	.....
Kapuskasing	66,050	22,219	187,683	.....	275,952	72.26	.....	275,952	72.26	6,724S	9,426S	.....
Kenora	269,751	625,895	.....	56,794	952,440	140.77	260,918	691,522	102.20	3,248D	11,481S	862S*t*
Kincardine	21,686	37,264	.....	.....	58,950	23.91	.....	58,950	23.91	1,900D	357S	.....
Kingsville	68,348	29,943	.....	.....	98,291	45.21	.....	98,291	45.21	476S	1,077S	.....
Leamington	174,143	37,047	28,670	1,740*g*	241,600	49.29	.....	241,600	49.29	6,839S	10,031S	17,076S
Lindsay	137,159	117,606	.....	.....	254,765	33.95	.....	254,765	33.95	20,157S	11,181S [1]	.....
Listowel	43,034	16,519	82,626	.....	142,179	53.13	.....	142,179	53.13	2,076S	2,590S [1]	.....
Long Branch	?	?	21,823	.....	?	.....	.....	?	.....	2,294S	?	.....
Meaford	15,497	35,832	.....	.....	51,329	19.56	.....	51,329	19.56	568S	1,188S	.....
Merritton	36,281	22,993	14,190	.....	73,464	29.12	.....	73,464	29.12	500S	6,224S	.....
Midland	163,147	40,089	27,363	.....	230,599	33.32	.....	230,599	33.32	994S	17,774S	.....
Mimico	262,910	73,191	.....	.....	336,101	49.42	.....	336,101	49.42	2,138D	1,915S [1]	.....
Napanee	115,572	52,782	.....	.....	168,354	48.14	.....	168,354	48.14	2,886S	12,574S	.....
New Liskeard	11,756	.....	.....	.....	11,756	4.08	.....	11,756	4.08	1,891S	.....	.....
Newmarket	30,475	17,032	.....	.....	47,507	12.68	.....	47,507	12.68	2,122S	?	.....
New Toronto	425,108	4,613	92,899	.....	522,620	73.13	.....	522,620	73.13	2,291D	951S	.....
Oakville	204,981*z*	*z*	.....	.....	204,981	53.15	.....	204,981	53.15	?	7,423S	.....
Orangeville	11,669	12,365	.....	.....	24,034	9.19	.....	24,034	9.19	3,819S	6,525S [1]	.....
Orillia	95,610	191,975	.....	.....	287,585	35.14	.....	287,585	35.14	607D	?	.....
Paris	.....	35,817	35,370	.....	71,187	17.21	23,318	47,869	11.57	3,077S	.....	.....
Parry Sound	17,120	260,767	.....	.....	277,887	79.12	.....	277,887	79.12	1,704S	12,500S	.....
Pembroke	239,874	.....	.....	.....	239,874	25.61	61,905	177,969	19.00	3,277D	.....	.....
Penetanguishene	21,929	19,126	.....	.....	41,055	10.17	.....	41,055	10.17	1,374S	1,701D [1]	.....
Perth	106,118	59,062	9,902	.....	175,082	42.71	.....	175,082	42.71	1,782S	9,605S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

t Telephones. *g* Gas. *z* Water works and electric light combined. [1] 1930 figure. S Surplus. D Deficit.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	POPULATION Dominion Census			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1931		ACCUMULATED TAX ARREARS (Including 1931 Taxes Unpaid)	
	1911	1921	1931	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO											
Petrolia	3,518	3,148	2,596	$119,282	$45.95	$1,469,459	$566	$ 74,565	$28.72	?	.....
Picton	3,564	3,356	3,580	78,085	21.82	3,825,715	1,069	94,574	26.42	$ 8,693	$ 2.43
Port Colborne	1,624	3,415	6,503	1,276,295	196.27	8,012,772	1,232	310,910	47.81	53,861	8.28
Port Hope	5,092	4,456	4,723	409,953	86.80	3,115,559	660	185,880	39.36	32,114	6.80
Prescott	2,801	2,636	2,984	129,239	43.31	1,765,693	592	78,500	26.31	15,384	5.16
Preston	3,883	5,423	6,280	517,119	82.35	3,839,600	611	189,898	30.24	51,342	8.18
Renfrew	3,846	4,906	5,296	572,720	108.14	4,942,245	933	189,437	35.77	74,291	14.03
Riverside	.....	1,155	4,432 [3]	2,394,198	540.21	5,248,096	1,184	438,518	98.94	723,903 [2]	163.34
Rockland	3,397	3,496	2,118	16,363	7.72	300,065	142	29,524	13.94	15,139	7.15
St. Mary's	3,388	3,847	3,802	305,677	80.40	2,563,113	674	129,222	33.99	28,000	7.36
Simcoe	3,227	3,953	5,226	523,796	100.23	3,649,529	698	196,393	37.58	9,295	1.78
Sioux Lookout	550	1,127	2,088	76,695	36.73	893,271	428	47,171	22.59	39,629	18.98
Smith's Falls	6,370	6,790	7,108	990,072	139.29	4,715,601	663	265,231	37.31	71,238	10.02
Strathroy	2,823	2,691	2,964	166,610	56.21	1,620,002	547	82,862	27.96	8,965	3.02
Stamford Township	.....	4,376	7,743	947,896	122.43	8,865,649	1,145	378,259	48.85	117,791	15.21
Sturgeon Falls	2,199	4,125	4,234	195,840	46.25	2,172,643	513	91,793	21.68	42,136	9.95
Swansea	.....	.....	5,031	690,361	137.22	3,684,748	732	208,179	41.38	60,144	11.95
Teck Township	?	1,170	9,129 [4]	‡	.....	3,374,185	370	216,774	23.75	147,204	16.12
Tecumseh	?	978	2,129	364,807	171.35	1,992,585	936	107,343	50.42	167,610	78.73
Thorold	2,273	4,825	5,092	606,077	119.02	2,939,347	577	183,905	36.12	68,290	.....
Tillsonburg	2,758	2,974	3,385	153,371	45.30	2,119,019	626	84,199	24.87	3,303	.98
Trenton	3,988	5,902	6,276	586,267	83.42	3,781,031	602	195,960	31.22	96,444	15.37
Walkerton	2,601	2,344	2,431	110,404	45.41	1,064,677	438	63,824	26.25	21,931	9.02
Wallaceburg	3,438	4,006	4,326	242,857	56.14	2,392,423	553	132,624	30.66	30,052	6.95
Waterloo	4,359	5,883	8,095	899,539	111.12	6,906,410	853	315,016	38.91	34,291	4.24
Weston	1,875	3,166	4,723	818,632	173.32	3,975,547	842	216,151	45.77	105,482	22.33
Whitby	2,248	2,800	3,890 [1]	399,762	102.77	2,619,625	673	126,007	32.39	58,628	15.07
Wingham	2,238	2,092	1,959	148,269	75.69	1,120,624	572	62,449	31.91	7,057	3.60
York Township North	.....	.....	12,263	1,604,793	130.87	10,941,898	892	637,266	51.97	388,349	31.67

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

[1] Assessor's census. Dominion census figures, 5,046.
[2] Of this, $284.261 is 1931 levy unpaid.
[3] Assessor's census, 5,073.
[4] Assessor's figure.
‡ Not segregated.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 94,430	$	$174,376	$ 67.17	9.0%	$	$	$174,376	$ 67.17	$ [2]	$ 73,865 [2]	$ .....
Picton	14,586	.....	129,366	36.14	4.8%	.....	.....	129,366	36.14	.....	15,711	.....
Port Colborne	344,445	573,373	1,593,921	245.11	32.7%	.....	.....	1,593,921	245.11	32,465	92,315	.....
Port Hope	96,535	214,036 [1]	507,761	107.51	14.3%	12,238	2.59	495,523	104.92	.....	14,553	.....
Prescott	126,500	16,473	212,289	71.14	9.5%	49,034	16.43	163,255	54.71	.....	18,000	15,687
Preston	61,300	325,364 [1]	656,931	104.61	13.9%	.....	.....	656,931	104.61	15,039	91,994	.....
Renfrew	202,655	113,276 [1]	963,841	181.99	24.3%	5,893	1.11	957,948	180.88	.....	11,758	.....
Riverside	229,484	1,520,129 [1]	2,646,002 [3]	597.02	79.6%	.....	.....	2,646,002	597.02	73,773	98,956	.....
Rockland	.....	16,363 [1]	44,086	20.81	2.8%	.....	.....	44,086	20.81	.....	15,000	.....
St. Mary's	130,285	175,081 [1]	410,854 [4]	108.06	14.4%	50,604	13.31	360,250	94.75	[2]	41,767 [2]	.....
Simcoe	154,416	260,181 [1]	676,013	129.36	17.2%	.....	.....	676,013	129.36	?	?	.....
Sioux Lookout	58,260	14,140 [1]	104,637	50.11	6.7%	.....	.....	104,637	50.11	14,347	9,300	.....
Smith's Falls	56,638	874,794 [1]	1,338,670	188.33	25.1%	.....	.....	1,338,670	188.33	40,674	65,623	.....
Strathroy	25,817	42,381	236,927	79.93	10.6%	.....	.....	236,927	79.93	.....	5,500	.....
Stamford Township	353,385	596,119	1,383,277	178.65	23.8%	9,249	1.19	1,374,028	177.46	75,898	204,000	.....
Sturgeon Falls	7,062	139,366	315,814	74.59	9.9%	.....	.....	315,814	74.59	.....	55,000	.....
Swansea	136,160	244,691	690,361	137.22	18.3%	.....	.....	690,361	137.22	528,373	.....	.....
Teck Township	157,378	26,888	918,699	100.64	13.4%	.....	.....	918,699	100.64	520,369	79,738	.....
Tecumseh	20,259	337,882 [1]	473,954 [5]	222.62	29.7%	.....	.....	473,954	222.62	.....	98,701	.....
Thorold	182,283	353,170 [1]	821,025	161.24	21.5%	.....	.....	821,025	161.24	53,175	30,000	.....
Tillsonburg	49,731	29,200 [1]	273,242 [6]	80.72	10.8%	2,931	.87	270,311	79.85	.....	.....	.....
Trenton	113,369	380,439 [1]	849,177	135.31	18.0%	.....	.....	849,177	135.31	.....	33,000	.....
Walkerton	1,121	6,488	205,876	84.68	11.3%	8,714	3.58	197,162	81.10	.....	13,729	.....
Wallaceburg	83,465	142,978 [1]	453,246	104.77	14.0%	.....	.....	453,246	104.77	.....	26,276	.....
Waterloo	257,390	524,509 [1]	1,052,427	130.01	17.3%	14,293	1.77	1,038,134	128.24	65,548	32,616	.....
Weston	276,776	375,172 [1]	1,012,205	214.31	28.6%	.....	.....	1,012,205	214.31	129,864	62,284	.....
Whitby	125,687	48,876	620,840	159.60	21.3%	.....	.....	620,840	159.60	5,293	69,280	.....
Wingham	19,040	54,120	326,286	166.56	22.2%	67,346	34.38	258,940	132.18	1,682	5,649	902
York Township North	588,334	830,013	2,810,375	229.18	30.6%	.....	.....	2,810,375	229.18	550.000	270,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total local improvements.
[2] Not divided.
[3] Includes $49,214, being share of Essex Border Utilities Debt, but not guarantee for Street Railway. Has debenture coupons due and unpaid to the extent of $92,865.
[4] In addition has guaranteed $12,000 industrial bonds.
[5] Has debenture coupons due and unpaid to the extent of $45,929.
[6] In addition has industrial guarantee of $30,500.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 26,491	$ 28,603	$	$	$ 55,094	$21.22	$	$ 55,094	$21.22	$ 6,922S	$ 1,785S[3]	$ .....
Picton	48,804	2,477	.....	.....	51,281	14.32	.....	51,281	14.32	696S	1,321S	.....
Port Colborne	136,981	106,604	74,041	.....	317,626	48.84	.....	317,626	48.84	3,150S	2,925D	.....
Port Hope	55,581	42,227	.....	.....	97,808	20.71	12,238	85,570	18.12	20S	14,707S	.....
Prescott	34,016	.....	.....	.....	34,016	11.40	.....	34,016	11.40	3,783S	1,395S	.....
Preston	77,158	62,654	.....	.....	139,812	22.26	.....	139,812	22.26	694S	1,026D	.....
Renfrew	80,198	292,030	13,000	.....	385,228	72.74	.....	385,228	72.74	4,855S	2,269D	.....
Riverside	.....	61,198	141,392	49,214[2]	251,804	56.81	.....	251,804	56.81	.....	2,546D	.....
Rockland	15,000	12,723	.....	.....	27,723	13.09	.....	27,723	13.09	1,598S	510S	.....
St. Mary's	33,564	38,509	.....	.....	72,073	18.96	17,500x	54,573	14.35	4,404S	362S	.....
Simcoe	81,528	70,689	.....	.....	152,217	29.13	.....	152,217	29.13	4,932S	?	.....
Sioux Lookout	.....	.....	27,942	.....	27,942	13.38	.....	27,942	13.38	.....	1,835S	.....
Smith's Falls	243,865	93,474	11,259	.....	348,598	49.04	.....	348,598	49.04	710D	15,631S[3]	.....
Strathroy	29,170	41,147	.....	.....	70,317	23.72	.....	70,317	23.72	1,117D	4,786S[3]	.....
Stamford Township	151,634	191,600	82,898	.....	426,132	55.03	.....	426,132	55.03	1,386S	3,287D	.....
Sturgeon Falls	100,238	13,260	6,476	.....	119,974	28.34	.....	119,974	28.34	4,203S	10,550S	.....
Swansea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teck Township	618,863y	.....	.....	.....	618,863	67.79	.....	618,863	67.79	? D	.....	.....
Tecumseh	91,804	17,343	.....	.....	109,147	51.27	.....	109,147	51.27	2,395S	231S	.....
Thorold	191,471	641	22,835	.....	214,948	42.22	.....	214,948	42.22	848S	6,843S[3]	.....
Tillsonburg	104,781	12,159	.....	.....	116,940	34.55	.....	116,940	34.55	1,467S	572S	.....
Trenton	258,584	.....	4,326	.....	262,910	41.89	.....	262,910	41.89	940S	.....	.....
Walkerton	23,758	63,000	.....	.....	86,758	35.69	.....	86,758	35.69	845S	?	.....
Wallaceburg	160,497y	49,892	.....	.....	210,389	48.63	.....	210,389	48.63	818S	5,741D	.....
Waterloo	52,071	61,445	.....	25,079g	138,595	17.12	.....	138,595	17.12	9,179S	3,501S	2,097Sg
Weston	103,474	44,290	.....	45,809r	193,573	40.99	.....	193,573	40.99	2,331S	5,447S	?
Whitby	192,773z	z	28,305	.....	221,078	56.83	.....	221,078	56.83	238S	1,421S	.....
Wingham	70,519	42,676	.....	.....	113,195	57.78	2,524	110,671	56.49	648S	2,548S[3]	.....
York Township North	824,806	320,776	.....	60,000[1]	1,205,582	98.31	.....	1,205,582	98.31	5,501S	1,107D[3]	?

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

z Water works and electric light combined.
y Water works and sewers combined.
r Street railway.
S Surplus.
D Deficit.
x Approximate.
[1] Radials.
[2] Share of Essex Border Utilities Debt.
[3] 1930 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

GOVT PUBNS

MUNICIPALITY	POPULATION Dominion Census			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1931		ACCUMULATED TAX ARREARS (Including 1931 Taxes Unpaid)	
	1911	1921	1931	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK											
Bathurst	960	3,327	3,300	$219,186	$66.42	$4,697,237	$1,423	$100,000*x*	$30.30	$ 42,76[1]	$12.96
Campbellton	3,817	5,570	6,505	423,485	65.10	5,650,000	869	174,648	26.85	170,513	26.21
Chatham	4,666	4,506	4,017	156,499	38.96	1,895,200	472	81,000	20.16	92,548[3]	23.04
Dalhousie (Dec. 31, 1930).	1,650	1,958	3,974	‡	.....	1,282,650	323	44,793	11.27	?	.....
Edmundston	1,821	4,035	6,430	‡	.....	2,727,085[4]	424	157,624	24.51	126,738[5]	19.71
Fredericton	7,208	8,114	8,830	549,739	62.26	10,901,746	1,235	279,500	31.65	131,420[2]	14.88
Newcastle	2,945	3,507	3,383	146,040	43.17	1,997,000	590	70,798	20.93	60,718	17.95
Sackville (Sept. 30, 1931)	2,039	2,113	2,234	35,036	15.69	1,462,900	655	58,000	25.96	20,400	9.13
Sussex	1,906	2,198	2,252	142,187	63.14	1,287,900	572	56,992	25.31	6,448	2.86
St. Stephen (Dec. 31, 1930).	2,836	3,452	3,437	124,229	36.15	2,601,950	757	103,163	30.02	29,586	8.61
Woodstock	3,856	3,380	3,259	49,999	15.34	2,696,700	827	85,056	26.10	15,185[1]	4.66
NOVA SCOTIA											
Amherst	8,973	9,998	7,450	287,567	38.60	3,924,990	527	165,647	22.23	49,567	6.65
Bridgewater	2,775	3,147	3,262	232,233	71.19	1,632,363	500	62,655	19.21	12,638	3.87
Dartmouth	5,058	7,899	9,100	457,387	50.26	4,879,025	536	160,351	17.62	41,661	4.58
Dominion	2,589	2,390	2,846	76,003	26.71	397,000	140	22,092	7.76	18,611	6.54
Inverness	2,719	2,963	2,900	5,411	1.86	400,912	138	22,756	7.85	28,817	9.94
Kentville	2,304	2,717	3,033	159,136	52.47	1,294,595	427	58,102	19.16	18,030	5.94
Liverpool	2,109	2,294	2,669	107,037	40.10	1,236,450	463	41,606	15.59	1,700	.64
Lunenburg	2,681	2,792	2,727	168,206	61.68	1,533,453	562	65,563	24.04	18,431	6.76
New Glasgow	6,383	8,974	8,858	493,869	55.76	5,881,050	664	178,548	20.16	75,299	8.50
New Waterford	.....	5,615	7,745	204,378	26.39	1,642,182	212	81,500	10.52	39,500	5.10
North Sydney	5,418	6,585	6,139	246,724	40.19	2,455,725	400	103,096	16.79	70,000	11.40
Parrsboro	2,856	2,748	2,455	20,389	8.31	516,451	210	27,729	11.29	16,616	6.77
Pictou	3,179	2,988	3,152	156,056	49.51	1,506,350	478	53,413	16.94	7,532	2.39
Springhill	5,713	4,958	6,355	188,743	29.70	1,015,590	160	73,158	11.51	32,756	5.15
Stellarton	3,910	5,312	5,002	162,209	32.43	2,319,798	464	68,514	13.70	32,031	6.40
Sydney Mines	7,470	8,327	7,769	140,170	18.04	2,099,219	270	119,132	15.33	138,633	17.84
Trenton	1,749	2,844	2,613	99,609	38.13	1,039,300	398	48,375	18.51	20,200	7.73
Truro	6,107	7,562	7,901	‡	.....	4,683,975	593	157,655	19.95	17,705	2.24
Westville	4,417	4,550	3,946	84,181	21.33	1,368,500	347	47,435	12.02	43,786	11.10
Windsor	3,452	3,591	3,032	117,303	38.69	1,799,108	593	73,838	24.35	28,876	9.52
Yarmouth	6,600	7,073	7,055	54,722	7.76	4,414,250	626	171,218	24.27	67,445	9.56
PRINCE EDWARD ISLAND											
Summerside	2,678	3,228	3,759	47,107	12.53	2,899,965	771	34,800	9.26	2,271	.60

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

x Approximate.
‡ Not segregated.
[1] Reserve of $6,382 against this.
[2] Reserve of $27,013 against this.
[3] Reserve of $40,000 against this.
[4] Not including certain industries exempt from all except school tax, value of $3,500,000.
[5] Includes school tax arrears of $84,552.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst	$ 66,500*x*	$	$478,500 [3]	$145.00	19.3%	$ 70,000	$21.21	$408,500	$123.79	$?	$?	$ .....
Campbellton	155,000	.....	1,198,263	184.21	24.5%	340,515	52.35	857,748	131.86	.....	66,400	.....
Chatham	27,000	.....	507,500	126.33	16.8%	199,540	49.67	307,960	76.66	39,052	46,832	.....
Dalhousie (Dec. 31, 1930)	?	.....	549,000	138.15	18.4%	23,725	5.97	525,275	132.18	?	?	.....
Edmundston	210,500	.....	1,310,200	203.76	27.2%	86,655	13.48	1,223,545	190.28	40,000	34,000	.....
Fredericton	275,000	.....	1,026,205	116.22	15.5%	171,304	19.40	854,901	96.82	.....	86,183	.....
Newcastle	125,000	.....	340,000	100.50	13.4%	154,565	45.69	185,435	54.81	.....	52,000	.....
Sackville (Sept. 30, 1931)	.....	.....	358,000	160.25	21.3%	92,964	41.61	265,036	118.64	.....	.....	.....
Sussex	100,000	.....	252,000	111.90	14.9%	80,897	35.92	171,103	75.98	.....	.....	.....
St. Stephen (Dec. 31, 1930)	22,000	.....	519,950	151.28	20.2%	195,508	56.88	324,442	94.40	.....	.....	.....
Woodstock	18,000	.....	217,284 [1]	66.67	8.9%	5,001	1.53	212,283	65.14	15,000	.....	.....
NOVA SCOTIA												
Amherst	179,550	.....	976,200	131.03	17.5%	572,802	76.89	403,398	54.14	[2]	72,787 [2]	.....
Bridgewater	81,300	.....	591,600	181.36	24.2%	167,689	51.41	423,911	129.95	.....	6,989	.....
Dartmouth	278,500	.....	1,307,003	143.63	19.1%	231,298	25.42	1,075,705	118.21	60,825	67,097	.....
Dominion	25,000	.....	89,500	31.45	4.2%	13,497	4.74	76,003	26.71	[2]	20,045 [2]	.....
Inverness	8,500	.....	73,500	25.34	3.4%	43,372	14.96	30,128	10.38	.....	5,224	.....
Kentville	97,500	.....	420,450	138.62	18.5%	96,545	31.83	323,905	106.79	[2]	32,724 [2]	.....
Liverpool	14,000	.....	427,100	160.02	21.3%	137,567	51.54	289,533	108.48	10,958	.....	.....
Lunenburg	47,000	.....	330,000	121.01	16.1%	107,709	39.50	222,291	81.51	10,372	21,909	.....
New Glasgow	206,700	.....	1,123,950	126.89	16.9%	414,908	46.84	709,042	80.05	.....	51,365	.....
New Waterford	27,000	.....	229,000	29.57	3.9%	24,522	3.18	204,378	26.39	[2]	62,000 [2]	.....
North Sydney	71,000	.....	564,500	91.95	12.2%	243,776	39.71	320,724	52.24	[2]	106,615 [2]	.....
Parrsboro	12,500	.....	116,000	47.25	6.3%	18,719	7.62	97,291	39.63	[2]	17,492 [2]	.....
Pictou	93,500	.....	357,700	113.48	15.1%	66,392	21.06	291,308	92.42	.....	4,167	.....
Springhill	88,080	.....	378,000	59.48	7.9%	95,609	15.04	282,391	44.44	[2]	24,200 [2]	.....
Stellarton	74,000	.....	366,500	73.27	9.8%	134,885	26.97	231,615	46.30	.....	3,513	.....
Sydney Mines	99,000	.....	229,400	29.53	3.9%	23,295	3.00	206,105	26.53	30,500	37,764	.....
Trenton	17,000	.....	300,300	114.93	15.3%	128,691	49.25	171,609	65.68	.....	7,368	.....
Truro	197,100	.....	996,660	126.14	16.8%	446,927	56.57	549,733	69.57	.....	26,218	.....
Westville	?	.....	204,600	51.85	6.9%	45,719	11.59	158,881	40.26	.....	15,000	.....
Windsor	36,500	.....	304,800	100.53	13.4%	97,817	32.26	206,983	68.27	.....	25,812	.....
Yarmouth	.....	.....	436,000	61.80	8.2%	35,428	5.02	400,572	56.78	109,759	62,331	.....
PRINCE EDWARD ISLAND												
Summerside	23,000	.....	284,000	75.55	10.1%	131,050	34.86	152,950	40.69	21,463	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

*x*Approximate.

[1] In addition has guaranteed $34,000 bonds of Agricultural Society.

[2] Floating debt, not divided.

[3] Not inclusive of Housing debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1931

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst	$242,000*y*	$	$?	$	$242,000	$73.33	$ 52,686	$189,314	$57.37	$?	$	$ .....
Campbellton	325,000	140,000	119,263	.....	584,263	89.82	150,000*x*	434,263	66.76	1,484S	28,681S	.....
Chatham	173,500*y*	105,000	.....	25,000*f*	303,500	75.55	152,039	151,461	37.70	117S	2,079S	?
Dalhousie	?	.....	.....	.....	.....	.....	.....	.....	.....	?	.....	.....
Edmundston	275,000	410,000	?	.....	685,000	106.53	‡	.....	.....	14,756D	27,620S	.....
Fredericton	257,500	.....	84,705	.....	342,205	38.75	37,043	305,162	34.56	2,900D	.....	.....
Newcastle	165,000*yz*	*z*	.....	.....	165,000	48.77	125,605	39,395	11.64	288D	1,278S	.....
Sackville (Sept. 30, 1931)	251,000*y*	.....	31,000	.....	282,000	126.23	52,000*x*	230,000	102.95	9,000S [1]	.....	.....
Sussex	52,000	45,000	.....	.....	97,000	43.07	49,084	28,916	12.84	955S	986S	.....
St. Stephen (Dec. 31, 1930)	276,500	.....	34,250	.....	310,750	90.41	110,537	200,213	58.25	502S	.....	.....
Woodstock	136,000	.....	26,284	.....	162,284	49.80	.....	162,284	49.80	119D	.....	.....
NOVA SCOTIA												
Amherst	332,500	.....	.....	.....	332,500	44.63	216,669	115,831	15.54	15,034D	.....	.....
Bridgewater	145,000	140,000	.....	.....	285,000	87.37	93,322	191,678	58.76	763S	12,912S	.....
Dartmouth	418,500	3,500	125,003	188,000*f*	735,003	80.77	116,685	618,318	67.95	745S	?	21,745S*f*
Dominion	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inverness	55,500	.....	.....	.....	55,500	19.14	30,783	24,717	8.52	123S	.....	.....
Kentville	93,100	33,750	85,366	.....	212,216	69.97	47,447	164,769	54.32	1,713S	343S	.....
Liverpool	148,600	142,400	.....	.....	291,000	109.03	108,504	182,496	68.38	7,026D	6,419S	.....
Lunenburg	78,500	.....	.....	.....	78,500	28.79	24,415	54,085	19.83	2,262S	.....	.....
New Glasgow	421,600	.....	.....	.....	421,600	47.60	206,427	215,173	24.29	700D*x*	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	148,000	.....	.....	.....	148,000	24.11	74,000*x*	74,000	12.05	?	.....	.....
Parrsboro	53,500	34,000	.....	.....	87,500	35.64	10,598	76,902	31.32	253D	5,586S	.....
Pictou	123,900	52,700	.....	.....	176,700	56.06	41,448	135,252	42.91	335D	1,787S	.....
Springhill	148,500	.....	.....	.....	148,500	23.37	54,852	93,648	14.74	4,787S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	19.79	29,594	69,406	13.88	224S	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	8.62	1,065	65,935	8.49	?	.....	.....
Trenton	112,500	.....	.....	.....	112,500	43.05	40,500*x*	72,000	27.55	?	.....	.....
Truro	226,830	168,725	.....	.....	395,555	50.06	‡	.....	.....	7,910S	45,756S	.....
Westville	95,000*y*	.....	.....	.....	95,000	24.07	20,300*x*	74,700	18.93	?	.....	.....
Windsor	127,800	.....	.....	.....	127,800	42.15	38,120	89,680	29.58	24S	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	52.44	24,150	345,850	49.02	3,879D	.....	.....
PRINCE EDWARD ISLAND												
Summerside	90,000*y*	115,000	.....	.....	205,000	54.54	99,157	105,843	28.16	1,808S [1]	15,279S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

x Approximate.
y Water works and sewers.
z Water works and electric light combined.
f Ferries.

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
S Surplus.
D Deficit.
[1] Before deduction of debt charges.

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